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Welcome to the March 2024 issue of the Journal of International Legal Communication, a publication committed to fostering insightful discussions on the evolving landscape of legal communication. This edition showcases a diverse collection of scholarly articles, each contributing to the broad spectrum of legal and public administration in contemporary contexts.

In this issue, Anzhela Grylitska explores the critical facets of maintaining organizational financial stability through effective tax audit strategies in her paper, “Tax Audit and Preparation for the Tax Audit: Maintaining the Financial Stability of the Organization.” This analysis not only highlights the intricate changes in tax legislation but also provides practical strategies to enhance internal control systems for better financial governance.

Vadym Hloza's article, “Public Management Based on the Rule of Law Principle: General Characteristic,” delves deep into the significance of the rule of law in public management, emphasizing its role in ensuring legality, protecting human rights, and maintaining societal order within state institutions.

Further exploring public administration, Andrii Kuchuk and Nataliia Zhylnikova discuss the international legal frameworks that influence public administration principles in “Public Administration Principles: International Legal Aspect.” Their research underscores the importance of aligning domestic public management practices with international standards to navigate global challenges effectively.

Zubtsova Yulia provides a historical and pedagogical analysis of Ukraine's educational reforms in “Formation of the Primary School Teacher Training System in the Context of the Development of Primary Education in Ukraine.” This article traces the evolution of educa-
tional practices and the pivotal changes in teacher training that have shaped modern educational policies.

Marija Tomljenović offers a poignant examination of the legal and ethical dimensions of warfare in her timely piece, "Means and Methods of Warfare in the Light of Russian Invasion of Ukraine." This article not only addresses the immediate impacts of the conflict but also discusses the broader implications of warfare strategies under international law.

Sonia Owczarek presents two articles on space law and legal communication, providing unique insights into the legal challenges and communication strategies within the space sector. Her work illustrates the dynamic nature of legal practices in unconventional fields and highlights the importance of student-led initiatives in shaping future legal discourses.

Adding a unique dimension to this issue, we also include a report from Magda Zelazowska-Sobczyk and Agnieszka Błaszczak on an innovative eye-tracking research workshop held at the University of Coimbra, Portugal. This workshop, part of the “UNIVERSITY LEAGUE” initiative, emphasized interdisciplinary research and international collaboration, focusing on how different reading strategies are employed in understanding legal texts, particularly the UN Disability Rights Convention.

Each contribution to this issue enriches our understanding of legal communication and public administration, reflecting both the depth and diversity of research in these fields. It is my hope that these articles will inspire continued research and discussion among our readers and contribute to the ongoing development of legal communication practices globally.

Thank you for your continued interest and engagement with our journal.

Joanna Osiejewicz
Editor-in-Chief
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PUBLIC MANAGEMENT BASED ON THE RULE OF LAW PRINCIPLE: GENERAL CHARACTERISTIC

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ABSTRACT. The article examines the role of the rule of law in public administration, emphasizing its importance in ensuring legality, protection of human rights, and maintaining law and order. The study highlights the relevance of the rule of law in democratic development and stability, analyzing its impact on the proper functioning of state institutions and public authorities. It explores the relationship between the state and citizens, stressing the need for public authorities to act based on laws and constitutional principles rather than personal discretion. The paper discusses the significance of human rights and freedoms, social security, and access to education and healthcare. It also reviews the scholarly contributions on the rule of law, noting the gap in comprehensive coverage of this principle in the context of public administration. The study’s findings underscore the necessity of integrating rule of law principles into administrative practices, especially considering recent challenges such as quarantine restrictions and martial law in Ukraine. The research concludes that the rule of law is fundamental to ensuring democratic governance, public trust, and effective administration.

Keywords: rule of law, public administration, human rights, legality, democracy, state institutions, constitutional principles, social security, judicial system, administrative practices, Ukraine, democratic governance.

INTRODUCTION

The rule of law is one of the important principles of public administration, determining the system of requirements for relations between the state and citizens based on legality, human rights and freedoms protection, guarantees of law and order and the judiciary. Its epistemology is relevant due to the fact that the rule of law is one of the key components of democracy development, and stability and balance in society ensuring.

One of the main aspects of the rule of law study is to understand its role in ensuring the state institutions proper functioning, in particular of public authorities. This means that the authorities must act on the basis of laws and constitutional principles, and not on its own discretion, as it sometimes happens in individual states. This guarantees the authorities’ proper functioning and excludes the possibility of power abuse by them.
The next important aspect of the rule of law study is taking into account the importance of human rights and freedoms ensuring. Based on this principle, the state must protect human rights, which allows creating appropriate conditions for the life and development of every person in society. This means that the state must guarantee an adequate level of social security and social protection, as well as provide access to education, medical services and other social benefits. That determines the significance of the outlined issues within the epistemology of public administration.

The above also indicates the significance of the rule of law for the state of ensuring law and order within society, which (law and order) ensures the possibility of free existence of a person and the implementation of his rights.

In general, since the beginning of the 2000s, the issue of the rule of law has become the subject of attention of domestic scientists. So, among the names of those who researched this topic, we mention S. Holovaty (2006), M. Koziubra (2006), M. Korniienko and I. Pozihun (2022), A. Kuchuk (2017) etc. However, in the papers of these authors, the issue of the rule of law as a public administration principle was not comprehensively covered. In addition, several years of quarantine restrictions, and then functioning of the Ukrainian society under martial law, increased the problems of implementing the rule of law requirements into the administrative institutions activities.

MATERIALS AND METHODS

The rule of law is an integral component of the society democratic development, which ensures the protection of human rights and fundamental freedoms, ensuring equality before the law, ensuring fair justice and law and order in general. Given that the rule of law is a necessary condition for ensuring the civil society development and an open democratic dialogue between the state and citizens, the themes is central to public administration research.

One of the key aspects of the rule of law studying is the analysis of its role in the formation of relations between the state and citizens. Determining the rule of law principles requires a deep understanding of the state place and role, its ties with citizens and the correlation between citizens. The rule of law involves the creation of an effective system of relations basing on the principles of legality, human rights observance, prohibition of state institutions arbitrariness etc.

Analysis of the rule of law implementation mechanisms is important in its study. This concerns the interaction between the state structures and authorities, as well as their connection with the public and mechanisms for the protection of human rights and freedoms. Finding of the effective rule of law system involves the development of the mechanisms for ensuring proper functioning of the state administration system, compliance with human rights and legal principles, etc.

The above influenced the fact that the rule of law became the subject of attention of domestic scientists. Thus, the study of scientific literature on this topic allows us to indicate the following scientists for whom the rule of law and its manifestations in various spheres of social life has become the subject of research, namely: V. Boniak (2014), S. Holovaty (2006), M. Koziubra (2006), M. Korniienko (2022), A. Kuchuk (2017), , O. Lutsiv (2012), A.
Meleshevych (2006), I. Pozigun (2022), P. Rabinovych (2012), T. Yaremko (2006) and others. In our opinion, it is appropriate to classify the research source base on the rule of law into the following groups.

The first group of sources includes those scientific publications in which the essence and content of the rule of law is the subject of research. Among the scientists whose papers make up this group, one should single out the following S. Holovaty (2016), K. Horobets (2016), A. Pukhtetska (2006; 2007), A. Kuchuk (2017). Separately, we should mention the three-volume monographic study of the rule of law, carried out by S. Holovaty, the domestic scientist. In this paper, the formation of the rule of law from an idea to a doctrine and a principle is covered in detail, systematically and consistently, and the perception of this phenomenon by A. Dicey, the English thinker, whose name is associated with the conceptual design of this idea, is analyzed (Holovaty, 2006).

The paper by S. Holovaty, devoted to covering the correlation between the rule of law and the “rule of the law” deserves special attention, as well as the comments to “Measuring the rule of law” by S. Holovaty (Holovaty, 2003; European Commission „For Democracy through Law”, 2016).

Let’s point out that the scientific publications making up this group allow us to get a general idea of what the rule of law is, what the content of this phenomenon is, and what requirements the corresponding principle provides.

The second group of sources includes those scientific publications in which the subject of research is individual aspects of the rule of law principle as a component of the system of general requirements for public management and administration. “The “true nature” of that that exists in England in the form of “rule of law” was revealed by the author by contrasting it with the “idea of droit administrative” (that is, the idea of “administrative law”) in the sense in which it was quite common at that time in” in many continental countries” (Holovaty, 2006) – points out S. Holovaty, noting the rule of law as a phenomenon that cannot exist under the conditions of undemocratic state administration.

It is worth agreeing with A. Puhtetska, whose subject of knowledge was the administrative law European principles. The author points out, in particular, that foreign researchers call the following principles of administrative law as legality, proportionality, legal certainty, legitimate expectations protection, non-discrimination and equal access to administrative courts, etc., but all these principles are subject to the rule of law (Pukhtetska, 2006; 2007).

A monographic study by M. Korniienko and I. Pozihun, “explaining the content of such a principle of the administrative process as the rule of law” should be mentioned separately. The rule of law is considered as a general legal principle having crucial importance within the administrative process” (Korniienko & Pozihun, 2022).

The papers of these authors are taken as the basis of our research. These studies provide a general understanding of the relevant subjects and also indicate the lack of research on the rule of law as the public administration principle.

Thus, the analysis of the rule of law source base as the public administration principle knowledge is an additional argument for the relevance of this topic for domestic jurisprudence.
RESULTS

We will also point to the system of epistemological tools allowing us to investigate the rule of law as the public administration principle. Methodology is usually understood as the science of research methods answering the question of how scientific research should be conducted in order to obtain reliable results (Pekarchuk & Kuchuk, 2023). The importance of methodology for scientific research cannot be overstated. It not only helps to make the research clear and understandable, but also ensures its scientific validity and reliability.

A. Kuchuk, quite justly, points out that “an important stage of scientific knowledge is the choice of methods, the use of which will allow obtaining the most objective and complete knowledge of the subject” (Kuchuk, 2017).

Correctly defined methodology becomes a factor in obtaining qualitative and objective results, which is important for scientific knowledge, since science should be based on objective facts, and not on one’s own predictions or ideas. If research is conducted without proper methodology, the results may be skewed or unreliable, leading to incorrect conclusions and improper science development.

We emphasize that three components of the modern jurisprudence methodology are usually indicated, namely principles of scientific knowledge, methods and approaches (Kuchuk, 2023). However, the first two elements are usually common to scientific knowledge, regardless of the subject of research. Therefore, we do not focus on them.

By its essence, the rule of law is a hypothetical construction of how public power should be organized and function, including public administration bodies, in particular and its (their) relations with citizens. That is why, studying social relations concerning public administration, the researcher compares the correspondence of individual parameters of this state of social relations with the rule of law construct. Accordingly, the rule of law model is formed, on the basis of which an appropriate conclusion is made about the compliance or non-compliance of relations with the rule of law requirements.

In addition, a systematic approach is the basis of this study. Systematic approach is an approach to research that uses the concept of a system to analyze and understand complex phenomena in the humanities. The rule of law is just such a phenomenon. This approach assumes that many factors interact with each other and affect the final result of the corresponding phenomenon functioning or the process characteristic. A systematic approach in the humanities helps researchers understand the interaction between various aspects of human behavior and social processes, which allows for a deeper and more complete understanding of phenomena. In this study, we research the public administration principles system and the system of the rule of law phenomenon itself. Complementary to the systematic approach is the structural and functional approach involving isolating the elements of the known phenomenon and clarifying their interaction with each other that ensures the fulfillment of the social purpose by the rule of law. These approaches were used in conjunction with each other. An important role in this study is played by the hermeneutic approach - an approach to the research that emphasizes the understanding and interpretation of texts, symbols, cultural signs and other significant elements of culture and society. Let’s emphasize that the rule of law as well as law in general, is a social and cultural phenomenon and has an axiological aspect.
The hermeneutic approach is based on the idea that every text, cultural sign or symbol can be interpreted in different ways, depending on the context in which it is used and the experience and knowledge of the person who understands the text. Hermeneutics researchers believe that the understanding of a text or a cultural sign occurs by way of a dialogue between the researcher and the text being understood.

A hermeneutic approach in humanities studies helps researchers to understand cultural and social phenomena by means of their interpretation and understanding by the participants of these phenomena. This approach allows researchers to gain a deeper and more complete understanding of culture and society, which is important for the science development and for the practical application of knowledge in various spheres of life.

However, before covering the main provisions of the paper, it is worth pointing out a number of propaedeutic provisions.

First, several terms are used in the Ukrainian legal opinion to denote the phenomenon called the rule of law. The most established of them is the term “rule of law” (enshrined in the text of the Constitution of Ukraine and in a number of laws, for example, the Law of Ukraine “On the National Police”) (Constitution of Ukraine, 1996; Law of Ukraine, 2015). Another term is the rule of law. It is this term, according to S. Holovaty, that best corresponds to the English term of the rule of law. “Such a one-word term immediately eliminates the temptation of “elementary” analysis that arises in the case of any two-word expression. Such a one-word term organically fits into the Ukrainian legal terminology system: it is constructed in accordance with the word-formation model available in the modern Ukrainian language” (Holovaty, 2016).

Taking into account the above-mentioned words by S. Holovaty, we used the appropriate term in the title of the paper, however, in the paper text itself we also use the term “the rule of law principle”, which is constituent of the legal terminology. We use both of these terms as identical in meaning.

The concept of the rule of law is one of the main principles of the legal system of most states of the world, including Ukraine. This principle indicates that law is the highest norm to which all other norms and decisions made in society must conform. This means that no other norms or decisions, even if they are issued on behalf of the state or authority, cannot exceed law, but must be consistent with it.

The idea of the rule of law appeared in the middle of the 17th century in England during the civil war. At that time, the legislative power was in the hands of the king, who could issue his own laws and regulations, which were not always in accordance with law. However, with the parliament influence strengthening and the rule of law principles growing importance, the idea of the rule of law became more and more widespread (Seryohin, 2012).

In the middle of the 18th century, the French philosopher Jean-Jacques Rousseau developed the idea of the rule of law, pointing out that laws should be made according to the will of the people, and not dictated by the king or the government (Pozihun, 2019).

At the end of the 18th century, the idea of the rule of law became an integral part of the Enlightenment philosophy. This is a period in history when people demanded more freedom, equality and truthfulness in the governance of the country. In the 20th century, the concept of the rule of law became one of the most important components of the legal system of most
states, in particular of those that chose and approve a democratic regime (Pozihun, 2021).

According to the Venice Commission report dedicated to the study of the rule of law, this phenomenon includes the following components:

1. Legitimacy, including a transparent, accountable, and democratic law-making process
2. Legal certainty
3. Prohibition of arbitrariness
4. Access to justice in independent and impartial courts, including judicial review of administrative acts
5. Respect for human rights

It is this understanding of the rule of law that we have taken as a basis when covering the subject of our research.

Let’s also emphasize that researchers of the rule of law principle avoid providing definitions of this phenomenon, focusing on the components of the rule of law.

In addition, one cannot but point out that the rule of law finds its manifestation in the European Court of Human Rights activities; therefore, its content can be considered through the prism of the practice of this Court, especially taking into account the fact that it (the practice) is recognized in Ukraine as a source of national law (On the Execution of Judgments and Application of the Practice of the European Court of Human Rights, 2006).

Thus, the rule of law is a complex social phenomenon involving a number of requirements for the public authorities functioning.

In the context of the subject of our research, it is also important to clarify the context of the “public administration” concept.

“Although the “public administration” term was developed, spread and is currently used in many countries of the continental legal system, a unified legislative approach to this concept has not yet been finally formed in the Ukrainian legislation” – opportunely notes M. Blihar (2020).

Public administration is the process of managing state affairs and resources to achieve public goals and meet the citizens’ needs. This concept covers the entire spectrum of state activity, from policy formulation to its implementation and evaluation of its results.

Public administration includes the following.

1. Policy formulation and implementation. This includes the development of legal norms, and rules related to various spheres of life, such as economy, education, health care, security and others.
2. Budget and finance management. Public administration includes the management of the public budget, as well as interaction with private companies and other institutions regarding financial matters.
3. Performance of state functions. This includes implementation of legal prescriptions, provision of public services to citizens, ensuring security and law and order; and protecting the rights and interests of citizens.
4. Organization of work of state institutions and services. This includes managing the work of state institutions and services, from the state apparatus to individual municipal institutions and authorities.
5. Results assessment and control. This includes monitoring and evaluating the policies and programs implementation, determining their effectiveness and ensuring appropriate accountability for their results.

It is based on the above understandings of the rule of law and public administration that the task of characterizing the rule of law as the public administration principle can be solved.

Public administration, administrative acts, administrative prescriptions must meet the requirements of legality. Administrative authorities cannot go beyond their powers (legality).

At the same time, administrative acts (prescriptions) must be clear and comprehensible; the addressee of these prescriptions must be able to understand the consequences of their violation, and the negative consequences that will come to him (legal certainty).

One of the important requirements for public administration authorities is the prohibition to go beyond the established powers, to commit the acts contradicting their purpose, to limit human rights and freedoms for no reason (prohibition of arbitrariness). Administrative authorities cannot act in accordance with their own interests, but must act in the interests of society and citizens. These agencies should not use their powers to pursue personal or corrupt interests, but ensure compliance with the law and the rights of the citizens (Prykhodchenko, 2009). The prohibition of arbitrariness is one of the basic principles of public administration, especially in the context of democracy and a law-based state development. This is important to ensure the transparency, responsibility and efficiency of administrative authorities, which should serve the interests of citizens and society as a whole (Kabanets, 2016).

The prohibition of arbitrariness also involves the control mechanisms over the activities of administrative authorities making, including internal and external forms of control, such as audit, monitoring and reporting (Kampo et al., 2000).

It is appropriate to emphasize that the described aspect of the rule of law also reveals the content of such elements as respect for human rights and non-discrimination and equality before the law (Horobets, 2016).

Thus, the rule of law represents a whole series of requirements for public administration, directing the latter to the human rights and freedoms implementation.

Let’s emphasize that various principles of public administration are cited in the scientific literature. Moreover, it should also be noted that the Law of Ukraine “On Administrative Services” (Law of Ukraine, 2012) and the Law of Ukraine “On Administrative Procedure” (Law of Ukraine, 2022) specify different principles of the respective activities.

The system of public administration principles is a set of basic principles and guidelines that determine the organization and functioning of the public administration system. These principles ensure the legitimacy and effectiveness of the public administration agencies activity.

As L. Radchenko points out the following among the principles of public administration “priority of state policy; management system – an information system, its activity directly depends on what information is used by the managing entity; the principle of entropy saving characterizes the conditions of order of the system. The smaller the measure of entropy is, the higher is the social system accomplishment (Radchenko, 2017). However, this approach is quite unique and, in our opinion, not entirely correct, considering the definition of the
very public administration principles.

**DISCUSSION**

The analysis of scientific literature allows us to establish that the key principles of public administration are the following:

1. The rule of law principle. In the next subchapter of the paper we will analyze the correlation of this principle with other public administration principles.

2. The principle of legality – the state institutions’ activities must be carried out in accordance with laws and legal acts, as well as comply with other principles and standards of a democratic law-based state (Bondarenko, 2017).

3. The principle of efficiency - state institutions must ensure the most effective performance of their functions with minimal resources and time expenditure. This principle implies that administrative agencies should act quickly, efficiently and with minimal expenditure of time, money and other resources.

   To achieve efficiency, administrative bodies must carefully plan their activities, analyze the results of their work, and constantly improve their procedures and processes. In addition, administrative agencies must have access to reliable information that allows them to make rational decisions and act quickly and efficiently.

4. The principle of transparency and openness – the state institutions’ activities should be open and accessible to the public, as well as provide the possibility of public control and participation in the decision-making process (Baranchyk, 2012).

   The principle of transparency and openness in the administrative agencies’ activities provides for the availability and availability of information about the state institutions' activities, decisions made and decision-making processes.

5. The principle of objectivity and independence – state institutions must act objectively and independently of any external influences and interests, except for the legitimate interests of citizens and the state.

6. The principle of democracy – state institutions must ensure the possibility of public participation in decision-making processes and adhere to democratic principles in their activities (Shura, 2016).

Thus, public administration is carried out in accordance with a number of principles that determine the content and direction of the administrative agencies’ activities.

Before covering the results of the research on the correlation of the public administration principles, let’s point out that the rule of law is named first in this system. In addition, it should be emphasized that the principles of public authorities’ activity are enshrined in legislative acts in a similar way - the rule of law is indicated mainly as the first of such principles.

In our opinion, a factor in this is the complex nature of the rule of law, which includes a number of other principles, such as legality and legal certainty. Thus, such a conclusion directly follows from the legislation prescriptions. According to Art. 4 of the Law “On Administrative Services” “state policy in the field of providing administrative services is based on the principles of the 1) rule of law, including legality and legal certainty” (Law of Ukraine, 2012).

That is why the rule of law is considered as the principle that includes a number of legal requirements for administrative agencies, which are quite often referred to as the principles of activity of the relevant bodies along with the principle of the rule of law. Such a position is fully justified, in our opinion, based on the difficulty of defining the rule of law concept.

The closest connection is between the principles of rule of law and legality. We will remind that the Venice Commission (Report on the Rule of Law, 2011) specified legality as one of the first elements of the rule of law. And this is quite obvious, in our opinion, given that the key requirement for public authorities in general and administrative agencies in particular is the urgency to operate within the limits of the powers fixed by law; these institutions cannot go beyond the limits established by law; limitation of rights is allowed only in cases provided by law for a legitimate purpose, etc.

The application of the efficiency principle in the administrative agencies activities aims to increase the administrative services quality level, reduce their costs and increase the level of satisfaction of citizens with the services received, which fully meets the requirements of the rule of law, realizing the legitimate expectations of civil society from public authorities.

The principle of transparency and openness in the administrative agencies activities provides that administrative agencies must provide the public with access to information about their activities, decisions and decision-making procedures, as well as provide the opportunity for public participation in these processes. The application of the transparency and openness principle is aimed at ensuring public trust in state authorities, reducing corruption and ensuring proper control over the administrative agencies activities. In addition, it should be emphasized that this principle is largely aimed at implementing such a requirement of the rule of law as the prohibition of state arbitrariness.

Let’s add that transparency and openness are important elements of a democratic system, as they provide citizens with the opportunity to monitor the state authorities’ activities and influence decision-making affecting their lives and activities. This shows the connection of the rule of law with the principle of transparency and openness, as well as with the principle of democracy and participation. In addition, this principle is related to the principle of objectivity and independence, contributing to the latter.

Thus, the requirements of the rule of law are manifested through other principles of public administration.

CONCLUSIONS

1. According to the criterion of the direct subject under study, scientific papers being the basis of this study, should be classified into the following groups:

- scientific publications, in which the subject under study is the essence and content of the rule of law.

- scientific publications, in which the subject under study is individual aspects of the rule of law principle as a component of the system of general requirements for public management and administration.

All these studies are the basis of knowledge of the subject outlined by us. Their conclusions
and basic provisions form the basis of the rule of law understanding.

The analysis of scientific sources on the subject of epistemology indicates insufficient study of the rule of law as a public administration principle.

2. Methodology is interpreted as a system of epistemological means of achieving the research goal. According to the established approach, the methodology of social phenomena includes the following elements in its structure:
   - scientific principles;
   - methods of cognition;

   these elements are general for research and do not require clarification of individual aspects of their application in accordance with the subject of epistemology. At the same time, the issue of using the modeling method requires a certain description;
   - methodological approaches: systematic, structural and functional, and hermeneutic.

3. The rule of law is a system of power based on legal principles and laws that regulate the behavior and interaction of citizens, the authorities, and other government entities. This means that the authorities act within the framework of the law and is accountable for its actions to citizens and society.

   The rule of law ensures compliance with the rights and freedoms of citizens, equality before the law, and guarantees of security and protection of property rights. Within the framework of the rule of law, the authorities exercise its powers through the legislative, executive and judicial branches, which ensures balance and interaction between these branches of government.

   Therefore, the rule of law is a system of power based on the principles of law and legality, which ensures the observance of the citizens’ rights and freedoms, equality before the law, guarantees of security and protection of property rights, as well as the distribution of powers between different branches of power in order to fulfill the requirements of effective and fair governance.

4. Within the framework of public administration, the rule of law ensures the determination of the main areas of administrative agencies activity, directing them to the comprehensive realization of human rights and fundamental freedoms.

   Herewith, the requirements of the rule of law are applied to all areas of public administration: from defining the appropriate policy to its implementation and control.

   The prohibition of arbitrariness by administrative agencies is one of the defining requirements for public administration in the context of the rule of law.

5. The system of public administration principles is a complete set of guiding ideas, and fundamental principles that determine the requirements for the public administration agencies’ organization and functioning system.

   In the conditions of pluralism of approaches to understanding the principles of public administration, the following should be mentioned among the most established principles: the principle of the rule of law; the principle of legitimacy and legality; the principle of efficiency; the principle of transparency and openness; the principle of objectivity and independence; and the principle of democracy and participation.

6. The analysis of the principles’ content that make up the system of principles of public administration allows us to conclude that these principles are closely related to the rule of
law. Other principles expand the basic requirements of the rule of law, creating a coherent system of regulatory requirements for the activities of administrative authorities.

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PUBLIC ADMINISTRATION PRINCIPLES: INTERNATIONAL LEGAL ASPECT

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Abstract. The article examines the international legal aspects of public administration principles, emphasizing their importance in the context of globalization and the increasing interdependence of states. The relevance of this study lies in the necessity for states to develop and implement effective management strategies that align with international norms and principles to ensure stability, development, and human rights protection. The research highlights the importance of understanding international legal aspects to address complex modern challenges such as global environmental issues, corruption, and transnational threats. The study also explores the significance of these principles for Ukrainian public administration, especially in the context of reforms and integration into international organizations. The research provides insights into how international standards, based on values like human rights and transparency, can influence and improve public administration in post-Soviet states, which often face challenges like centralized control, corruption, and limited public participation.

Keywords: public administration, international law, rule of law, globalization, human rights, transparency, post-Soviet states, Ukraine, corruption, centralized control.

INTRODUCTION

The study of the international legal aspect of the public administration principles remains relevant in the modern world, although this topic has gained special importance for the Ukrainian science. First of all, in the context of globalization and growing interdependence of states international cooperation is becoming increasingly important for the effective society.
management. Understanding and observing international norms and principles in the field of public administration becomes a necessity in order to ensure stability, development and protection of human rights at the international level.

One of the key reasons for the research relevance is the necessity to develop and implement effective management strategies that take into account international norms and principles. Thus, for example, states striving to join international organizations such as the European Union or others are forced to adapt their legislation and management systems to international standards. This provision is largely important for the Ukrainian society.

The second reason is that because of the complexity of modern challenges, such as global environmental problems, an international approach to management is becoming increasingly important. Accordingly, the understanding of international legal aspects of public administration allows to more effectively deal with such complex problems as ensuring sustainable development, the fight against corruption and climate change.

The third reason is that global and regional conflicts, as well as transnational threats such as armed aggression, terrorism and cyber-attacks, threaten society’s stability and security. Taking into account international legal aspects in public administration helps to strengthen international cooperation in the fight against these threats and to ensure an effective system of human rights and law and order protection.

In addition, the relevance of the study is increased in the context of the modern society transformation under the influence of information technologies and digital revolution. The growing amount of data and access to it creates new opportunities for management, but also creates new challenges in privacy ensuring and human rights protecting. Understanding the international legal aspects in this context helps to develop effective data management strategies and ensure their compliance with the international standards.

Thus, the study of the international legal aspect of the public administration principles remains extremely relevant in the modern world, since the appropriate understanding and application of international norms and principles is key to ensuring stability, security and society development in a globalized world.

**IMPORTANCE FOR UKRAINIAN PUBLIC ADMINISTRATION SCIENCE**

Let’s emphasize the importance of covering the international legal aspect of the public administration principles for the Ukrainian public administration science. Thus, Ukraine, like many other states, is a member of various international organizations, such as the United Nations, the Council of Europe, and many others. Accordingly, the Ukrainian system of public administration should meet international standards and principles, which requires a deep understanding of international law. Elucidation of this aspect allows the Ukrainian researchers and practitioners to understand how to ensure compliance of national legislation with the international norms related to public administration.

Let’s emphasize that study of the international legal aspect of public administration helps Ukrainian scientists and practitioners to adapt best practices and innovations from other countries to the Ukrainian realities. This is especially vital in the context of the public sector reforming in Ukraine and finding ways to improve its efficiency and transparency. Learning international experience allows to avoid mistakes, learn best practices and apply them in
practice.

We would like to add that understanding of the international legal aspects of public administration contributes to the improvement of the professional level of the Ukrainian specialists in this field. Coverage of such aspects allows not only to develop theoretical knowledge, but also to acquire practical skills in solving specific management tasks in the context of international law.

Finally, disclosure of the international legal aspect of the public administration principles contributes to the strengthening of trust in state institutions both in Ukraine and at the international level. Taking into account international standards and principles in the practice of public administration contributes to increasing transparency, legality and efficiency of the public authorities’ activities, which is important for the maintenance of the democratic values and the civil society development.

Considering the above, clearing up the international legal aspect of the public administration principles is crucial for the Ukrainian science and practice of public administration, as it contributes to compliance of the national management systems with the international standards, the adaptation of the best practices and the improvement of the specialists’ professional level as well as the strengthening of trust in state institutions both in Ukraine and at the international level.

It is also impossible not to mention the next aspect. Today, international standards are based on such values as human dignity, human rights, and the rule of law, etc. And in the states of the post-soviet space, to some extent even now, state administration is based on other values. Therefore, there is a significant difference in the values on which the international standards of public administration and the practice of public administration in the states of the post-soviet space are based.

Modern international standards in public administration are based on the principles of humanism, human rights, transparency and efficiency. These values are embodied in numerous international instruments, such as the Universal Declaration of Human Rights, the International Covenant on Civil and Political Rights, and many others. They determine the standards of good governance, which require protection of human rights, compliance with the rule of law, participation of citizens in the governance process and efficient use of resources.

However, in the states of the post-soviet space, there are still some peculiarities in the field of public administration that differ from international standards. For example, in many of these countries there is a tradition of high centralized control, bureaucracy and insufficient transparency in the state institutions’ activities. There are also problems with corruption, insufficient protection of human rights and restrictions on freedom of speech and political rights. Consequently, in a situation where international standards of public administration are based on the values of humanism, human rights and transparency, and the practice of public administration in some countries of the post-soviet space is sometimes far from these values, the problem of non-compliance with international standards arises. This can become an obstacle to the integration of these states into international organizations, the development of democracy and the stability of national society.

Therefore, the study of the international legal aspect of the public administration
principles in the context of the countries of the post-soviet space is very important in order to understand the reasons for the differences in international standards and practice, as well as to develop strategies for bringing national legislation and practice into line with the international values. Only by resolving these differences and raising the standards of public administration can greater stability, development and democracy be achieved in the countries of the post-soviet space.

INTERNATIONAL ST ANDARDS VS. POST-SOVIET PRACTICES

Public administration in the countries of the post-soviet legacy has its own characteristics reflecting the specifics of the political, historical and cultural conditions of these countries. Some of the main features inherent in public administration in this context include the following:

1. Centralized control. Traditionally, in the countries of the post-soviet legacy, there is a strong tendency to power and governance centralization. This can be manifested in the great influence of central government bodies on decision-making at various levels, as well as in the high level of bureaucracy and formalism in state structures.

2. Corruption. The problem of corruption is often serious in the countries of the post-soviet legacy. The insufficient level of transparency, the weakness of the legal system and the insufficient responsibility of civil servants contribute to the spread of corruption at various levels of government. Thus, let’s note that even in the conditions of a full-scale Russian invasion the mass media constantly reported on corruption (in particular, related to the provision of the Armed Forces of Ukraine, and the distribution of humanitarian aid, etc.). We will not analyze these facts in detail, since this should be a separate comprehensive study, however, to confirm the stated thesis, we must indicate the following.

A sociological survey of the Ukrainians conducted on April 9-10, 2024 indicated that according to 63% of respondents, corruption in Ukraine increased during the full-scale invasion (24% - the level of corruption did not change; 5% - the level of corruption decreased; 9% - chose the option “difficult to evaluate”. At the same time, 77% of the respondents attributed the increase in corruption to impunity, 53% to the ineffectiveness of anti-corruption agencies, and 49% to the ineffectiveness of the judicial system (Bohdan’ok, 2024).

“Political corruption is a threat to national security. Systemic political corruption, in particular in the parliamentary, government, and higher judicial corps, should be perceived as a factor used by the Russian Federation in the war against Ukraine” (Sokurenko, 2022).

The Russian “war of aggression disrupted the processes of anti-corruption reforms and exacerbated the critical situation, causing a series of anti-corruption scandals, in particular in the Ministry for Defense and Communities, Territories and Infrastructure Development, which was widely covered in the mass media in February 2023” (Burda, 2023).

3. Insufficient use of technologies. In some countries of the post-soviet legacy, there is a lag in the use of modern technologies in the field of public administration. This may be related to both technical limitations and stereotypes about the importance of innovation in the field of management.

4. Inconsistency of reforms. Public administration in these countries is often subject to
numerous reforms, but usually these reforms are inconsistent and related to changing political or economic conditions. This can lead to instability and insufficient progress in the management system improving.

5. Insufficient consideration of public opinion. In many countries of the post-soviet space, there is a tendency to limit public participation in the management process. This can lead to not taking into account the real needs and opinions of citizens when making decisions.

Let’s emphasize that insufficient consideration of public opinion is one of the main problems in public administration in the countries of the post-soviet space. This affects different levels of governance, from local to central government structures, and has a number of serious consequences.

- limited access to information (in some countries of the post-soviet space, information about the government agencies’ activities and decision-making may be insufficient or unavailable to the public. This makes it difficult for citizens to obtain impartial information and freely express their opinions about governance);
- lack of feedback mechanisms (public authorities often do not provide effective feedback mechanisms with the public. This means that citizens do not have the opportunity to express their views and opinions regarding decisions made or policy proposals);
- restrictions on freedom of speech and association (in some countries of the post-soviet space, restrictions on freedom of speech and association are observed, which complicates the ability of citizens to express their views and unite to protect their interests);
- insufficient participation of the public in decision-making (often the opinion of the public is not taken into account when making strategic decisions in the field of management. This can lead to conflicts between the authorities and the public, as well as to authorities’ distrust).
- lack of public discussion mechanisms (the presence of mechanisms for public discussion of decisions and policies is a crucial component of taking into account public opinion. In some countries of the post-soviet space, these mechanisms may be underdeveloped or absent that leads to the feeling of remoteness and inaccessibility of government structures for citizens).

In general, insufficient consideration of public opinion in public administration in the countries of the post-soviet space is a serious problem that undermines the principles of democracy, transparency and openness. To overcome this problem, it is necessary to develop mechanisms for involving the public into decision-making, ensure openness and availability of information, and create conditions for free expression of civil opinion.

Thus, public administration in the countries of the post-soviet space faces significant challenges related to the complex legacy of the past and the demands of the modern world. The development of the management system in these countries requires a comprehensive approach that will take into account their specific features and meet the modern requirements of effective, transparent and responsible management.

The research is based on the hypothesis that public administration, the legal system and the values of society are closely related. Let’s consider in more detail how these components interact and influence each other:

1. Public administration and legal system. Public administration is determined by the
legislation prescriptions, according to which the authority structures interact with citizens and solve vital social issues. The legal system, in turn, ensures structure and regularity in this process ensuring compliance with laws as well as guaranteeing the citizens’ rights.

2. Public administration and values of society. Public administration largely reflects the values and beliefs of society. For example, if the principles of equality, justice and democracy are important in society, then these principles will be reflected in the policy and practice of management. In turn, public administration can influence the society’s values formation through its activities and decision-making.

3. Legal system and values of society. The legal system also reflects the basic values and norms of society. Laws that are adopted and judicial practice reflect moral norms that are important for a given society. In turn, the legal system can influence the society’s values formation through its influence on the citizens’ behavior and the social conflicts’ resolution.

Therefore, the interconnection between public administration, the legal system and the society’s values is very deep and interdependent. Each of these components affects the others, and their interaction characterizes society and determines the direction of society’s development. Therefore, the study of this interaction is crucial for understanding and improving the processes of management and development of society as a whole.

**CHARACTERISTICS OF PUBLIC ADMINISTRATION IN EASTERN LEGAL CULTURE**

In this context, we will indicate the following. Public administration in the conditions of Eastern legal culture has its own characteristics reflecting the traditions, values and approaches peculiar to the countries of Eastern Europe, Asia and Africa. In our opinion, the following features of state administration in the conditions of Eastern legal culture should include:

First, it is centralized control. In the conditions of Eastern legal culture, there is a tendency towards strong centralized control by authorities. This can be manifested in the great influence of central government institutions on decision-making at various levels of government and in the management of regions and local communities.

In the conditions of Eastern legal culture, centralized control is a characteristic feature of state administration, which is determined by some features:

- strong influence of central authoritis (one of the main aspects of centralized control is the strong influence of central authorities on decision-making at various levels of management; this means that central government structures have a large amount of power and can interfere in decisions at the levels of regions, cities and villages);
- centralized decision-making (in Eastern countries, a tendency towards centralized decision-making is often observed when many important issues are decided at the central level without taking into account the peculiarities of regions or local conditions);
- the leaders’ significant role (leadership is considered extremely important in such systems. Subordination to the leader, his authority and influence can dominate the principles of democracy and the distribution of power);
- limitation of local autonomy (centralized control often leads to limitation of the autonomy of local authorities. Local authorities have limited powers and are subject to the control by central authorities (at least in fact));
disproportionate development of regions (centralized control can lead to disproportionate development of regions, since decision-making at the central level does not always take into account local needs and peculiarities).

In general, centralized control is a characteristic feature of public administration in countries with Eastern legal culture. It can have both positive and negative consequences for society, depending on specific conditions and specifics of the political context.

Secondly, it is a vertical hierarchy. Public administration in the conditions of Eastern legal culture is often characterized by a strict hierarchical structure, where each level of power is clearly subordinated to a higher one. This can be reflected in strong control and subordination of lower management levels.

Vertical hierarchy in public administration in the conditions of Eastern legal culture is a key organizational feature affecting the way of the management system functioning. Vertical hierarchy implies a clear structure of power, where each level of management is clearly subordinated to a higher one. The central authority is usually at the top of the hierarchy, and regional and local authorities are below.

In a system with a vertical hierarchy, decision-making is usually centralized. All significant decisions are made at the central level, sometimes with a minimal involvement of regional or local authorities. Each level of management has its own responsibilities and powers determined by the central authorities. Lower levels should be subordinated to higher ones, as well as provide reporting and implementation of decisions.

In a system with a vertical hierarchy, local governments often have limited autonomy. They usually follow the instructions and orders of central authorities, and their powers and decisions may be limited. A vertical hierarchy can promote strong leadership and authority for central leaders.

In general, the vertical hierarchy in public administration in the conditions of Eastern legal culture creates a system of power in which central bodies have significant control and influence over the key social issues solving, and lower levels are subordinated to the central ones.

Third, it is a paternalistic approach. In Eastern legal culture, there is a paternalistic approach to management, when the government sees itself as the “father of the nation” who is responsible for the welfare of its citizens. This can lead to a great dependence of citizens on the state and limit their independence. “Controversial processes taking place in Ukraine today show that citizens of our country want the government to continue to take care of their welfare, that is, to pursue a policy of paternalism. Let’s ask ourselves a question: why is it so deeply rooted in the people’s consciousness that the ruler or social institution - the state, its bodies, political parties, and administration, cares primarily not about their own benefit, but about people’s interests; why have citizens lost the understanding of responsibility for the state of affairs in the state, in the local community, and in their own lives?” (Huryk & Shumka, 2018).

Analyzing the reformation of the political system of Ukraine, V. Liashenko and I. Petrova draw attention to the following: “The introduction of a new model, and even more so the use of new tools, is a challenge today, since the paternalistic approach to the regional policy implementation based on vertically built equalization tools has exhausted itself” (Liashenko
Although one cannot fully agree with this thesis, taking into account the fact that a significant part of the citizens of Ukraine still considers the paternalistic approach as the basis of the public authorities’ activities.

The paternalistic approach in the public authorities’ activities continues to be an important factor within the Ukrainian society. This is reflected in the specificity of relations between the authorities and citizens, which are based on the idea of the state as the “father of the nation” responsible for its citizens’ well-being. The factors of this perception of power are the following:

- historical and cultural perceptions (Ukraine has a rich history in which paternalistic relations between the authority and citizens were widespread. The legacy of the soviet system, where the state acted as the main provider of benefits, also influenced the formation of paternalistic perceptions);
- economic conditions and social instability (in conditions of economic shocks and social instability, many citizens look for protection and help from the state. The paternalistic approach can be perceived as a way to ensure minimum social guarantees and protection from economic difficulties);
- mistrust of self-government and public activity (lack of trust in local authorities, as well as a low level of public activity can lead to greater expectations from the central government that strengthens the paternalistic approach);
- political culture and cooperation with citizens (some political forces use a paternalistic approach as a means of obtaining votes and support. They can promise a wide range of social services and assistance in exchange for electoral support).

As a result, the paternalistic approach, unfortunately, remains an important element of the Ukrainian society affecting the perception of the state’s role and expectations from it.

Fourthly, it is formalism and bureaucracy. Formalism and bureaucracy may prevail in public administration in the conditions of Eastern legal culture. This is manifested in complex and confusing procedures, a large number of different documents and permits, as well as in the difficult access to public services by citizens.

In public administration, there is a great deal of attention to compliance with formal procedures and rules. This means that a certain set of rules and procedures must be followed in order to carry out any action or make a decision, even if they may be redundant or ineffective. Often the procedures in public administration can be confusing and difficult to understand. This can lead to delays and complications in resolving issues and even contribute to corruption due to insufficient transparency and opaque processes.

Formalism can inhibit innovation and creativity in the state institutions’ activities. Formal compliance with the established norms and standards can restrain the development of innovative approaches and initiatives.

Bureaucracy complicates the processes f interaction between citizens and state institutions, as it can lead to unnecessary administrative barriers that must be overcome in order to receive services or resolve issues. Bureaucratic procedures can include a large number of formalities that must be completed before receiving services or implementing any actions. This can lead to delays in provision of services, as well as to the fact that citizens do not apply for relevant services.
Bureaucracy can distance state institutions from the real needs and problems of citizens, as the focus is on processes and formalities, rather than on results and satisfaction of citizens’ needs.

In general, formalism and bureaucracy in public administration can complicate the work of state agencies and institutions, delay processes and create obstacles to effective interaction with citizens. Overcoming these negative aspects may require reforms and the management system modernization.

And although V. Bodnarchuk notes that “bureaucracy is a necessary condition for the state administration existence without which it will not be able to perform its functions” (Bodnarchuk, 2016), however, the purpose of the public authorities functioning is not the activity process itself, but the provision of human rights. And it is human rights that have priority, not formal procedures. Thus, and V. Bodnarchuk himself is trying to determine the directions of state administration de-bureaucratization.

Let’s also cite the words of M. Piren: “The general essence of the “bureaucracy” concept consists in the non-compliance of some of the executive agencies’ officials with the tasks’ fulfillment exigencies of these agencies being beyond the Basic Law of every state - the Constitution. Therefore, the institution to which the organization of social niches is subordinated turns into a body that subjugates those whose will it must fulfill” (Piren, 2009).

Fifth, this is the importance of traditions and cultural values. In the Eastern legal culture, great importance is attached to traditions, cultural values and religious beliefs. These aspects can influence the formation of the legal system and the practice of public administration.

In the Eastern legal culture, traditions play a significant role in the legal system and management practices formation. Traditions are passed down from generation to generation and determine behavior rules, attitude towards the law and state institutions. Traditions are often manifested in customs, rites, religious beliefs and other aspects of culture that have an impact on the legal consciousness formation and the perception of laws. The great importance of traditions can lead to the fact that certain legal norms or institutions remain unchanged for a long time, even when social conditions change.

Cultural values determine the moral norms that influence the legal system formation and the methods of its application. Eastern legal culture may have particular values that differ from Western ones.

For example, the importance of collectivism, the common good, and stability may prevail over individualism and individual rights.

Cultural values can also influence the ways in which conflicts are resolved, the relations between people and authorities, and the determination of justice and law and order.

In general, the importance of traditions and cultural values in the Eastern legal culture determines certain features in the legal system formation, its application and perception by citizens. These aspects can be manifested in norms and laws that receive support, practices considered acceptable, and the way of authorities communicate with citizens.

“These contradictions also hinder the compromise between the West and the Islamic East and this is manifested in the mutual rejection of the legal norms of the opposite side. The reasons for these contradictions are embedded in the very historical development of European Christian and Islamic civilizations, and there are at least two decisive ones among
them: first, the European legal system is today a completely independent branch, separated from other forms of relations regulation in society. The Islamic legal system, on the contrary, is strongly connected with these other forms, which determines its pervasiveness in various spheres of social life; secondly, European society is deeply individualized, which is also reflected in the legal system: human rights are above all else...” (Marchenko, 2023).

In general, public administration in the conditions of Eastern legal culture has its own characteristics that reflect the specifics of this region. It is vital to take these features into account when designing and implementing governance reforms to ensure efficiency, fairness and relevance to society needs.

CONCLUSION

Thus, understanding and taking international legal standards and norms into account is important for building an effective and fair system of public administration. International law can act as a guiding factor for states in the formulation and implementation of their policies.

It is important to understand that international standards must be aligned with the values of the society in which they are applied. Only then can they be adopted and effectively implemented.

Legal culture, including traditions, values and beliefs, has a significant influence on the principles and practices of public administration. Understanding and taking into account the legal culture makes it possible to interact more effectively with citizens and ensure their rights and interests.

In order to achieve a successful practice of public administration, it is important to ensure harmony between international standards and the legal culture of each state. This requires constant improvement of legislation, development of the legal system and promotion of legal awareness in society.

It is also important to understand the differences between Eastern and Western traditions of public administration. Eastern and Western traditions of public administration have their own unique characteristics determined by history, cultural values and legal system of each region.

The Eastern tradition is often characterized by a high value of authority and centralized leadership and a greater emphasis on collectivism and stability. The Western tradition, on the other hand, can be characterized by the principles of individualism, democracy and separation of powers, and decentralization.

Understanding these differences is significant to effective public management strategies developing that take into account the specifics of each region and cultural context. When developing international cooperation and exchange of experience, it is important to take these differences into account in order to build a constructive dialogue. These differences should be taken into account when formulating and implementing public administration policies, as well as when cooperating with international organizations and states.
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MEANS AND METHODS OF WARFARE IN THE LIGHT OF RUSSIAN INVASION OF UKRAINE

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ABSTRACT. For Putin to fulfill his vision of national and personal greatness, primarily through Russian aggression against Ukraine, which has absolutely no basis in the legal regulations of international law, nor in other laws and legal acts, the fact is that Russia, and Putin personally are responsible for tens of thousands of deaths in Ukraine. The aim of this paper is to highlight the means and methods of warfare in the Russian-Ukrainian war aimed at the eastern and southern territories of Ukraine, as well as frequent pressure directed at Western society using sabotage and destruction of infrastructure in the West. Putin’s indispensable strategy of waging war also includes constant threats about the use of nuclear weapons. Russia’s “escalation to de-escalation” strategy of using conventional weapons on the battlefield and changing the course of conventional warfare that threatens Russia’s survival allows for the use of tactical nuclear weapons. Considering the thesis presented by the US Department of Defense in 2018, Russia has non-negligible and certain advantages in tactical nuclear forces. According to such a claim, as well as Putin’s fiction of a “special military operation”, all under the pretext of preventing Russian progress, the Russian military doctrine that developed the Russian strategy of “escalation to de-escalation” is more precisely called “escalation to victory”. In this sense, Europe must free itself from Russian energy dependence, and NATO needs a huge injection of funds to strengthen it to free Ukraine from Russian aggression and Putin’s intensity of doubling the war, instead of slowing it down. Although the author of this paper does not intend to give an outcome about the Russian-Ukrainian war, the author nevertheless dares to point out that this war is not coming to an end, but rather to the end of its beginning.

Keywords: Means and methods of warfare, nuclear weapon, nuclear war, NATO, Russian invasion of Ukraine

INTRODUCTION

Putin’s rise to power in 1999 can be seen as a turning point for European security. In fact, Putin himself considered the collapse of the USSR as the greatest geopolitical catastrophe of the century and therefore focused on one goal—the re-establishment of Russian hegemony
in Eastern Europe with the inevitable strengthening of military power. In fact, it is about adopting a new military strategy that, according to Russian thinking, refers to nonlinear and non-military conflicts. Putin’s “art of war” is aimed against the West, mass armies in the East, and unconventional threats in the South. In other words, aspects of modern technology and modern society in war with military armaments will precede the stages of political destabilization and destruction (Karber, 2015).

This holistic approach to Russian warfare that NATO itself has described as hybrid warfare involves the broad application of legal, political, economic, informational, humanitarian, and non-military measures, all for the purpose of achieving a political and strategic goal. The retaliation against the Ukrainian people by Russian military troops acting on the orders of Russian President Putin, points to a situation that the West may already be at war. In fact, Russia, criticized for targeting civilian Ukrainian zones and infrastructure, has been described as the West’s most serious opponent and a threat to the international legal order (Galeotti, 2019). The reason for this is precisely the new art of war that Russia has developed in accordance with the increasingly developed new technology, using “new” modified and modernized means and methods of warfare, i.e., hidden and cyber resources to change the balance of power exclusively in its own interests. That is why the Russian strategy of “escalation to de-escalation” is more precisely called “escalation to victory” or even conquest of the battlefield. All the above points to Putin’s high appetites, from conquering the territory of Ukraine under threat of force to taking power over the world energy market, i.e., waging war on two fronts, the eastern and southern territory of Ukraine and the destruction of Western infrastructure.

These new achievements of the Russian way of waging war, reflected in the integration of military and non-military means and methods of warfare, give Putin hope that the western population will turn against their heads of States. Furthermore, this reflection is reflected in the obvious truth in which Putin seeks to destroy the link between the West and Ukraine in terms of Ukraine’s financial and military dependence on the West. Such a political movement for Putin’s Russia would represent a victory on the battlefield where his army failed to win (Laurence, 2022). Will Putin succeed? Will Russia’s threats to destroy the infrastructure and use of nuclear weapons, and especially the fear of energy insecurity and dependence on Russian gas, succeed in deterring the rest of the people from their leaders’ decisions? The following question also arises from the above; What is the possible scenario if, over time, Putin is proven to be greatly mistaken, that is, is the only possible answer the beginning of World War III and the use of nuclear warheads?

In this regard, the Russian invasion of Ukraine is a direct violation of the fundamental rules of international law concerning the responsibility of states for their internationally unlawful acts. With an emphasis on the secondary rules of state responsibility, i.e., the general terms and conditions under international law, the state is considered to be responsible for the illegal actions resulting from legal consequences (United Nations Draft, 2001). Without a doubt, given the circumstances, Russia’s international legal responsibility stems from its aggression against Ukraine as an act contrary to international law, international humanitarian law, namely the attack on the infrastructure of Ukraine, in particular the aggression and killing of the Ukrainian civilian population and the use of those types of weapons that have
proven to be very effective in Ukraine, and are deployed in nuclear, biological and chemical defense facilities, instead of artillery units of regular Russian military forces

MATERIALS AND METHODS

The problem of means and methods of warfare, at the time of intensification of international relations, can lead to violations of prescribed legal norms of international humanitarian law and international law in general, and thus to violations of bilateral and multilateral relations, international security, control of conventional weapons, nuclear disarmament, as well as violations of prevention of proliferation of weapons of mass destruction, biological and chemical weapons, export control of military and dual use goods, transnational threat, organized crime, Human Rights, international restrictive measures aimed at establishing and preserving international peace and security and recently developed autonomous weapons.

The general rule of the Additional Protocol I to the Geneva Conventions of 1949 stipulates that “in any armed conflict, the right of the parties to the conflict to choose methods or means of warfare is not unlimited” (Additional Protocol I to the Geneva Conventions of 1949, Art. 35), but also the Additional Protocol I prescribes a prohibition on the use of such weapons, missiles or materials, and accordingly a method of warfare of such a nature that consequently causes excessive injury or unnecessary suffering, as well as long-term serious damage to the natural environment. However, outside the framework of the Geneva Conventions and its protocols, given the existence of several international treaties, certain types of weapons, due to their specific characteristics, are either prohibited or restricted in all circumstances in their use. In this regard, the Protocol between the United States and other governments to the Convention Prohibiting or Restricting the Use of Certain Conventional Weapons which may be considered to cause excessive harm or act indiscriminately in its Article 1 prohibits the use of laser weapons which are specifically designed as a single combat function or as one of the combat functions to cause permanent blindness and shall not hand over such weapons to any state or non-governmental entity (Protocol IV to the CCW of 1980). Furthermore, the Protocol on Prohibition or Restriction of the Use of Incendiary Weapons defines “incendiary weapons” as any weapon or ammunition intended primarily to ignite objects or to cause burn injuries to people, by the action of flame, heat, or a combination thereof, resulting from a chemical reaction of a substance hitting a target (Protocol III to the 1980 Convention). Such incendiary weapons may, for example, take the form of flamethrowers, landmines, grenades, rockets, bombs, and other incendiary tanks. For protecting the civilian population, it is prohibited in all circumstances to make civilians or civilian objects the target of incendiary weapons, just as it is prohibited in all circumstances to turn any military object located within a crowd of civilian population into the target of an attack with incendiary weapons delivered from the air or weapons other than weapons delivered by air.

In terms of the method of warfare, however, the situation is somewhat different. There is no taxable list of prohibited methods of warfare. Additional Protocol I lay down provisions on deprivation of mercy and perfidy, which however are not specifically related to the type of weapon. On the other hand, the spread of terror and repression, according to the author, could also be considered as a special prohibited method of warfare used by Putin in his so-called “special military operation” in Ukraine.
Furthermore, it is necessary to distinguish the term “means of warfare”, which refers to weapons, and thus to the delivery of weapons and launch systems, from the term “method of warfare”, which refers to the actual use of available weapons as well as to the concrete military tactics of warfare (Hulme, 2013). This is because it is necessary to investigate the problem of applying the norms of international humanitarian law for the legal qualification of the application of new means and methods of warfare. In other words, any means, and methods of warfare prior to their selection and comparison with already known means and methods of warfare should be considered as “new” means and methods of warfare, which in essence points to the fact that the nature of warfare, and thus legal limitations in accordance with the “new” means and methods of warfare, is difficult to predict. Why is that so? For example, today, at the international community level, there are weapons that can destroy the entire human population, such as laser weapons, but also invisible weapons with lethal effects, only because of the used method of warfare, such as the collision of aircraft with the aim of destroying a certain group of people. Therefore, there is a need to systematize the research of “new” means and methods of warfare with caution that all weapons, and thus methods of warfare are not new, but, however, they are subject to their modification or modernization in accordance with the increasingly developed new technology.

RESULTS

The Russian leadership, primarily Putin, understands all the ways of using military force, and in this regard the choice of means and methods of warfare (Myers, 2015). We shall begin with the methods that are manifested in five components. First, political subversion consists in the use of modern mass media to exploit ethnic and class differences, including terrorism and intimidation of local authorities. As an example, we can cite the mining of a dam in the southern occupied territory of Ukraine by Russian troops, whose damage can lead to the threat of flooding of a total of eighty settlements, as well as the Zaporozhye nuclear power plant. Furthermore, missile and drone attacks on the entire territory of the Ukrainian energy infrastructure are inevitable, which indicates that Moscow and Putin aim to create as many problems as possible for Ukraine through electricity and heat, i.e., to encourage a “wave of migration” of the Ukrainian people to other countries of the West (Donahue; Choursina, 2022).

The consequence resulting from such an attack, as well as the Russian invasion of Ukraine as a whole, among other, is a violation of International Convention for the Suppression of Terrorist Bombings (Terrorist Bombings Convention (TBC) from 1997). Article 2 of TBC provides that any person who intentionally places, drops or activates explosives or other lethal devices against measures of public use, or, inter alia, an infrastructure facility, shall be considered to be the commission of an offence.

Although Article 2 mentions the term “any person” which automatically indicates a natural person who intentionally committed unlawful acts that would result in death or mass destruction of a place, and accordingly we cannot even speak of the state’s responsibility for committing an international unlawful act, nevertheless Article 2 in its paragraph 3 (b) indicates that “any person” is also a person who organize or directs others to commit an offence. Since any threat and order comes from Putin as the highest authority in Russia,
it can be concluded that Putin is directly responsible for the occupation of Ukraine, which therefore entails international responsibility of Russia. In other words, the Russian invasion of Ukraine is a behavior that under Putin’s leadership can be identified and attributed to Russia as an internationally unlawful act that violates an international legal obligation.

Second, the creation of a quasi-state on enemy territory by arming, creating checkpoints, conquering local authorities, and conducting a quasi-referendum under Russian patronage. After Russian troops took control of more than 70% of Zaporozhye, on July 11, 2022, Putin issued a decree on the simplified procedure for obtaining Russian citizenship (Kaul, 2023), while on September 23, 2022, Moscow opened polling stations in the largest city of eastern Ukraine in Donetsk and Luhansk, as well as in the Ukrainian regions of Kherson and Zaporozhye to hold a referendum on the accession of these territories to Russia (Petrov 2022). Although such referendums are contrary to the norms and obligations of international and humanitarian law and therefore the results as such could not be legally binding, however, for Putin and his Russia they are opening the way to Russia’s annexation of the aforementioned territories, and in this regard the attack of the Ukrainian counteroffensive would be considered as an excuse as an attack on Russia itself (“Ukraine’s Occupied Regions Vote on Russia Accession in ‘Fake’ Referendums”, 2022), which would allow Russia and Putin “so-called legal fiction” and “defense strategy” with the use of nuclear weapons, all in order to systematically protect against “the so-called crime caused by the invasion of Russian territory”. It is absolutely clear that with this action Putin is trying to re-establish the great USSR, the world’s largest state based on communism and bolshevism, but also the largest military power.

Third, an intervention involving Russian military forces on the very border with Russia, the strengthening of the same land, sea and air forces, and the creation of combat tactical groups. Since October 2021, Russia has been building up a total of 190,000 Russian troops in or near Ukraine, and this number of Russian factions increased significantly in February 2022. Given the presence of Russian troops in military bases and military training grounds and combat units deployed in tactical formations, Putin has made it clear that he intends to attack Ukraine from the East, North and South. Putin’s intentions came true on February 24 with an attack on Ukraine from land, sea and air, with Russian troops landing in the port city of Odessa in the south, crossing the eastern border in Kharkov, advancing in their attacks in areas north of Kiev and Chernigov, about 80 miles from the capital (Reinhard, 2022). Thus, Russia has used combat and attack aircraft and helicopters, elite units of paratroopers and special forces, medium and short-range ballistic missiles, as well as naval missiles from warships in the Black Sea, targeting cities, airports and military infrastructure in an aggressive attack on Ukraine.

Fourth, deterrence by force, which means putting strategic forces on alert in secret while simultaneously threatening the use of tactical nuclear systems. In this regard, Putin put Russia’s nuclear deterrent forces on high alert in February, pointing to a wide range of nuclear war (Johnson; Jackson, 2022). Given this fact, taking into account his statement that any country that stands in his way will face enormous consequences unlike any other country in history, it can be surmised that this is not only about Russia’s nuclear deterrent forces, but also the threat of a nuclear war that Putin considers necessary to launch himself.
Fifth, manipulation of negotiations, or rather manipulation of the possible conduct of negotiations that point precisely to the Russian doctrine of war escalation to victory. Therefore, negotiations and the possibility of a ceasefire for arming forces in the field of operations are possible only if Ukraine accepts two Russian conditions, namely the demilitarization of the country and the recognition of Russia’s capture of the southeastern region of Crimea, for which demands Putin himself is sure that Ukraine will not accept (Ahmed, 2022). Therefore, it is clear that Russia has left Ukraine absolutely no room for negotiations and that there is a little chance, almost none, of a situation in which there would be a ceasefire. Ukraine led by Zelenskyy has no intention to cede its territory to Russia. Given the situation, considering the great appetites that Putin has, among other things, to rebuild an even stronger Soviet Union, it can only point to one thing: an increase in Russian weapons, a military force headed by new generals that will launch a new, even bloodier offensive (Weitz, 2011).

Thus far, Russia wants to appear on the scene as the greatest great power. Since 2010, Russia has begun a significant review of the international order, and it is more than obvious that by attacking Ukraine it is ready to impose its will on neighboring countries through the threat of using nuclear weapons. Among other things, Russia’s violation of an international legal obligation, as well as of a political obligation, which directly affects the security of other countries, stems from the violation of Intermediate-Range Nuclear Forces Treaty (INF Treaty, 1987), the Open Skies Treaty (Treaty on Open Skies, 1992), and the Presidential Nuclear Initiatives (PNIs1991). The violation of the Budapest Memorandum of 1994’s obligation to respect the territorial integrity of Ukraine is a clear indication that Russia is ready for all or nothing, that is, for such a large force to ultimately change the map of Europe (US Office of the Secretary Defense, 2018).

Referring to the INF Treaty, the INF Treaty requires the destruction of ballistic and land-based cruise missiles of the parties to the Treaty, i.e., the United States and the Union of Soviet Socialist Republics with the aim of strengthening strategic stability, international peace and security and the awareness that nuclear war can cause devastating consequences for all humanity. By signing the INF Treaty, they undertook the non-proliferation of nuclear weapons. In accordance with Article 1 (INF Treaty, Art. 1), both parties have committed to liquidate medium-range and short-range missiles, while Article 6 (INF Treaty, Art. 6) has agreed not to produce or conduct flight tests of any medium-range missile, as well as not to launch them. Furthermore, the INF Treaty stipulates the obligation to crush and destroy nuclear warheads and guidance elements together with the missile. Memorandum Of Understanding Regarding the Establishment of the Data Base for the Treaty Between the Union of Soviet Socialist Republics and the United States of America on the Elimination of their Intermediate-Range and Shorter-Range Missiles (1987) regulates the removal of missile systems.

Therefore, for both the US and the USSR, training missiles and their stages, training launch tanks and training launchers must be destroyed, and all phases of GLBMs medium and short range are subject to liquidation, while all forward parts of deployed medium and short-range missiles must be eliminated.

Thus, Russia knowingly entered INF Treaty with the intention of preserving international peace and security, as well as of preserving humanity from the grave consequences that
can be caused by nuclear weapons. However, with Putin’s rise to power, Russia’s political and geographical interest has changed, and with it the security of its neighbors. For Putin, the biggest mistake of the century is the collapse of the USSR, as evidenced by the fact that defense spending has soared since his takeover of power. More precisely, with the beginning of 1999, Putin began the implementation of a new hybrid warfare (Renz; Smith, 2016) that ultimately resulted in an attack on the territorial integrity and security of Ukraine, which entails the consequence of a major energy crisis, i.e., energy instability and insecurity for European countries, but also for the whole world (Tomljenović, Srdoč, 2022).

Russia’s perception of Modern Warfare, in addition to the existing threats of the use of nuclear weapons, also lies in the selection and use of inhumane weapons used by Russian military troops in attacks on Ukraine, but also in the deliberate targeting of Ukrainian civilians, which is contrary to the prescribed rules of international humanitarian law (Bloomberg News, 2023). Specifically, the prohibition on the use of weapons whose nature causes excessive injury or unnecessary suffering, dates back to the Saint Petersburg Declaration of 1868 (Saint Petersburg Declaration, 1868).

Since the Saint Petersburg Declaration prohibits for humanitarian reasons the use of certain weapons in war resulting from the advancement of technology, in this sense it has the force of law and confirms the customary rule in which the use of weapons, projectiles and materials capable of causing unnecessary suffering is prohibited. This rule was later translated into The Hague Declarations which refer to the Saint Petersburg Declaration in their preamble, while the latest wording prohibiting the use of weapons capable of causing excessive injury or unnecessary suffering is found in Additional Protocol I (Additional Protocol I, Art. 35 (2)). This fundamental principle of international humanitarian law has been defined by the International Court of Justice as a norm of customary international law (International Court of Justice, Nuclear Weapons Advisory Opinion, 1996).

However, an expressly restricted weapon does not automatically mean that it is prohibited under Art. 35 (2) of Protocol I. Namely, excessive injury or unnecessary suffering implies, for example, that suffering which, in relation to military advantage, can be expected from resorting to the weapon in question, i.e., at a certain point military necessity is obliged to yield to the demands of humanity. In other words, the use of inhumane weapons that cause extreme injury and suffering in contact with the human body has been rejected, and this important principle of humanity in times of war since the signing of the Saint Petersburg declaration along with three fundamental principles, the principles of distinction, the principles of proportionality and the prohibition of unnecessary suffering (Bothe; Partsch; Solf, 1982), have become the main key that opens the door to the development of international humanitarian law that we know today. What is very important to note is the fact that certain weapons that cause excessive suffering are not per se prohibited.

The ratio of this is the difficulty of reaching inter-state compromises on the production and selection of “new” means and methods of warfare, but also weapons in general. Why is that so? In fact, States, especially major military powers, including Russia, are reluctant to accept the theory that certain weapons would only be prohibited under Article 35(2) of the Additional Protocol I. Therefore, it is to be concluded that this legal framework is exclusively limited by the perception of states and their own interests. The same could be said for
explicitly prohibited weapons. Although, the Additional Protocol I (Additional Protocol I, Art. 36) places restrictions on the development of new weapons, there is also a need for consensus among states in accepting the explicit prohibition of certain means and methods of warfare, especially weapons of war, primarily because of the greater effectiveness of protecting civilians and combatants engaged in combat actions. To put it more simply, a compromise must be reached between humanity and military necessity.

Why is this thesis important in relation to the Russian invasion of Ukraine? If we look at not so distant history, examples from this area that we can cite are: the Declaration On the Use of Bullets Which Expand or Flatten Easily In the Human Body, adopted at the first Hague Peace Conference in 1899 (Declaration III); the Declaration On the Use of Bullets With Asphyxiating or Poisonous Gases, also adopted at the first Hague Peace Conference in 1899 (Declaration II), as well as Declaration Prohibiting the Firing of Projectiles and Explosives From Balloons (Declaration I). Since the war technology at that time was in full growth at the second Hague Conference of 1907, the Convention On the Prohibition of the Laying of Submarine Automatic Contact Mines was adopted (Convention VIII), while the Geneva Protocol of 1925, which was not adopted at the Hague Conferences, permanently forbids the use in war of asphyxiating, toxic or similar gases and bacteriological methods. The Convention On the Prohibition of the Development, Production and Stockpiling of Bacteriological (Biological) and Toxic Weapons and On Their Destruction (BTWC), as well as the UN Convention On the Prohibitions or Restrictions of Use of Certain Conventional Weapons which may be Deemed to be Excessively Injurious or to have Indiscriminate Effects and subsequent Protocols (CCW, 1980) are indispensable. The CCW of 1980 is of great importance to us in relation to the Russian means of warfare and current Russian aggression against Ukraine.

Before we offer an explanation of the relationship between the Russian means of war and the Russian-Ukrainian war within the frame of the CCW of 1980, it is also necessary to analyze the Chemical Weapons Convention of 1993, which contains a detailed overview of all types of prohibited activities, as well as the prohibition of their use (Bothe, 1998), with a detailed regime of destruction of chemical weapons under the international supervision of the Organization for the Prohibition of Chemical Weapons. One such brief analysis is necessary due to the progress in the production of military technology, and thus the selection of “new” means of warfare in relation to weapons of indiscriminate action. For example, the Chemical weapons convention among other things contains a provision in which “each state party undertakes not to use riot control as a method of warfare.” (Chemical Weapons Convention, 1993, Art. 1 (5)).

We interpret this provision in such a way that in armed military conflicts chemical warfare is prohibited for the benefit of all mankind, but also that the field of chemistry is to be used solely for the purpose of promoting economic and technological development on the basis of cooperation and exchange of scientific and technical information by all member states. Furthermore, when interpreting this provision, it is important to emphasize that it must be about warfare, which means that if the threshold of armed conflicts is not crossed, tear gas, for example, can be used as a legal tool with the purpose of dispelling the rebel mass (Boothby, 2009). Since the Chemical Weapons Convention, apart from chemical weapons and their precursors, military equipment and devices specifically designed to cause death
or other injury by toxic properties, prohibits all other means, (i.e., equipment specifically intended for the direct use of military equipment and devices intended to cause injury by toxic means or to cause death), the CCW of 1980 does not provide as comprehensive overview of the prohibited means of warfare as does the consensus between member states. The fact is that this convention, also known as the Convention On Non-Human Weapons, constitutes the basis for the adoption of certain or perhaps better said specific means of warfare, and that the convention and its protocols apply to both international and non-international armed conflicts. However, in view of the impossibility of reaching consensus (The Economist, 2018), for example on the international prohibition of lethal autonomous weapons systems or the compliance mechanism in order to achieve the most effective performance of contractual obligations., it makes the convention a weak international instrument because it is precisely this lack of a mechanism of verification and implementation of the convention that allows states to refute the fulfilment of their obligations under the convention. We will give one example which in fact leads us to the problem in which states selectively apply international legal rules regarding the selection of “new” means of warfare which also, as mentioned earlier, protects exclusively state interests while humanity have fallen into the background. Due to its indiscriminability and its destructive power, thermo-baric armament because of the effect of the so-called “vacuum bombs” (Military Watch Magazine, 2018) should also be an exclusively prohibited means of warfare under the CCW of 1980. This latter thesis is a direct link between the CCW of 1980 and the Russian thermo-baric weapons that have been proven to be a very effective means of warfare in Ukraine, whose systems deployed in nuclear, biological, and chemical defense units, rather than in artillery units of the regular Russian army, also use sophisticated software including topographic and geodetic references, to maximize efficiency. It is to be noticed that attacks with one such weapon wound the opponent in deep cover and even trenches.

The fact that the thermo-baric weapon could tear apart the lungs of the opponent in the immediate vicinity of any strike (Military Watch Magazine, 2023), also indicates the fact that such a means of warfare can also target the civilian population. Although the current range is relatively modest, the question arises of modifying and modernizing such “flamethrowers” with the purpose of improving their mobility or easier air transport, as well as accuracy of shooting. Therefore, it is of enormous necessity to introduce another in a series of protocols to the Convention On Certain Conventional Weapons, which would completely prohibit thermo-baric weapons in all their forms, all with the aim of achieving the reduction of civilian casualties of wars, as well as the destruction of civilian objects and infrastructure, but also to prevent the development of means for precision warfare to the extent that the targets are no longer only objects but also individuals (military or civilian). However, for the adoption of the new protocol remains the necessary condition for the adoption of the protocol, which is the consensus of states, the will of state leaders to put humanity and protection of civilians and international security ahead of warfare and competition in the production of lethal weapons. Given the current state of war in Ukraine and Russia’s persistence in modifying and modernizing such inhumane weapons, it is assumed that Putin will not put the humanity and protection of the Ukrainian population, as well as international security before his pretensions.
DISCUSSION

Despite accepting obligations under the INF Treaty, Russia has not reduced the role of nuclear weapons. On the contrary, it started with its increase. Such an opposite direction could result in a nuclear attack in crisis conflicts. Putin’s “special military operation”, as he calls it since the beginning of the invasion of Ukraine, has led to the likelihood of a nuclear escalation, and in this connection to the undermining of the global security strategy. What is Putin ready for? Moscow and Russian Defense Minister Sergei Shoigu are trying to bring the current aggressive events on the territory of Ukraine to an “uncontrolled escalation” by providing false information about the possibility of detonating a radioactive “dirty bomb”, which, according to Shoigu, is in the hands of Ukraine (Tadeo, 2022).

However, there is no evidence of such a “dirty bomb” by which Ukraine would attempt to discredit Moscow, so it can be concluded that the real state of affairs is an excuse that can be subsumed under the Russian manipulation of providing false information, all in order to achieve the Russian goal, i.e. nuclear escalation by Russia.

According to the Russian perception as well the fact that Russia considers NATO as its main enemy, it is an indispensable and even more important fact that the Russian means and methods of warfare precisely encourages the use of nuclear weapons, and accordingly the modernization of the nuclear arsenal, namely land and sea missiles and strategic bombers (Kristensen; Korda, 2021). Therefore, it is clearly visible that the goal of Russia is by no means the reduction of nuclear weapons, so it is possible to draw from one such goal the recognition that Russia has the current advantage in terms of nuclear weapons production, but also in terms of the development of non-strategic nuclear forces, in relation to its allies, the United States and the countries of Europe.

Nuclear weapons in Russia and their use in accordance with Russian means and methods of warfare play an important role for Russian policy. According to the latest updated data on Russia’s deterrence policy from 2020, Russia can and has the right to retaliate with nuclear weapons or other weapons of mass destruction. According to the same data, even if the existence of a state is threatened using conventional weapons, Russia has the right to use nuclear weapons (Weitz, 2011). Given that, Russia has about 2,565 warheads in its possession since January 2022. It can be assumed that the possession of these warheads’ points to the potential use of nuclear weapons. Furthermore, with the purpose of defending the territory of Russia in 2021, Putin began upgrading military aircraft, as well as launching the production of military troops and restoring Launch Control Centers, mines, and auxiliary facilities (SIPRI Yearbook, 2022). Following this, a logical question arises. If the role of nuclear weapons relates solely to the defense of the Russian territory by the enemy, why does Putin threaten the use of nuclear weapons to Western states? Russia’s existence and integrity are not in question, nor is Russia’s existence and security.

Also, as already mentioned in this paper, the manipulation of false information about the “dirty bomb”, given the tiny and small steps that Putin began to undertake since 1999 (Klein, 2016), that is, since his takeover of power, is a clear indication that Putin does not recognize Ukraine’s sovereignty even then and today. Therefore, the production and possession of warheads and the potential use of nuclear weapons serve solely and exclusively as an excuse for a possible attack on Ukraine with more powerful, penetrating and mass weapons
for the destruction of humanity, which ultimately results in the beginning of a nuclear war. After this statement, the next question arises, and not only about Putin’s possible steps in the future, which, given his rule, aggression against Ukraine and violation of international treaties, manipulation of negotiations, and ultimately the threat of nuclear weapons use, can be assumed.

The question concerns precisely the existence of the Ukrainian people as a separate nation. What Putin considers and only recognizes is a single nation divided between the two countries (Putin, Zelenskyy, 2022) by the “biggest mistake of the century” (the collapse of the Soviet Union). Therefore, Putin exclusively recognizes the Russian people who are divided between Russia and Ukraine. Such Putin’s pretensions, in fact, as a final goal, may also have the characteristics of genocide, i.e., the destruction of Ukraine as a state, that is, the deletion of Ukraine from the map, and immediately the deletion of the Ukrainian people in the form of its concept (ISW, 2022).

The only role of nuclear weapons in Russia is not exclusively a terrorist act undertaken by illegal means contrary to those prescribed by international law, to challenge the independence and sovereignty of Ukraine, but the role of nuclear weapons in Russia is at the same time linked to the destruction of production capacity in trade, as well as the destabilization of fiscal and monetary policy. Russia’s invasion of Ukraine may in the future be considered as large-scale war that will transform legal, political, economic, and social life. The war in Ukraine will leave behind permanent consequences in terms of inflation, energy stability, and ultimately energy security, whose predictions are already highly questionable (Ferguson, 2022).

After the Russian invasion of Ukraine, and after Putin’s statement that any country that stands in his way will face enormous consequences like never before in history, especially the threat of nuclear weapons use, and after his denial of the intention to use nuclear weapons, but nevertheless simulated mass nuclear attacks during exercises of Russian military forces supervised by Putin himself, Russia simply “showed” that it does not hesitate to launch a nuclear attack (Bloomberg News, 2022). As a key to Russia’s survival and a guarantee of Russian security, in pursuing its assertive foreign policy, Putin has been actively working on the Russian military modernization program since 2010 (Shoumikhin, 2011).

Already from 2004, Putin began introducing measures against Western subversion, while reinforcing his rhetoric against the US and NATO through foreign policy campaigns that led to open conflict. One of the measures concerned a subversive campaign against the Baltic States after their accession to NATO, as well as diplomatic pressure on them and also a ban on some imports from Latvia in 2006 (Bugayova, 2019). Today, as in the previous decade, Putin viewed cooperation between Ukraine and the United States and NATO as a threat to Russia’s national security and territorial integrity.

As far as the West is concerned, he said that the West uses international organizations as a means of presenting the opinions of one group in a way that ultimately looks like the opinion adopted by the entire world community. With these convictions, Putin formulated a policy whose main task is to protect Russia’s sovereignty and the right to its existence (Nakashima; Harris; Horton; Birnbaum, 2022). In order to “reason with” his Ukrainian neighbors and show the world that his measures are purely protective measures, among other things
against NATO military construction, in his address to the Russian Federal Assembly in 2018, Putin clearly outlined his main goals (President of Russia, News, Transcripts, 2018).

Under the pretext of ensuring international peace and security, preserving Putin’s current regime is one of the goals by which Putin will start to conduct his future matches. The first of these is the destruction of American global hegemony with the purpose of creating a new and stronger Russia, a power so powerful that it will take the first place on the international scene. The second match is closely related to the West and is focused on resources, more precisely, on the dependence of the West on obtaining Russian energy. Although the way of achieving its goals has not been determined, the modernization of Russian military weapons, nuclear weapons, the deployment of Russian troops along the Ukrainian border, and the Russian war in Ukraine, which the author believes is not coming to an end, are clear indicators of Putin’s ways in which he will strive to fulfill his visions.

The obvious truth is that Putin has not stopped the threat of missile attacks on Ukraine, targeting the civilian population, which ultimately equates to a war crime that represents a new unacceptable escalation of the Russian war. The bombings also did not omit the infrastructure of Ukraine, with infrastructure facilities affected in eight Ukrainian regions, which automatically results in a reduction in energy consumption (Donahue; Safronova, 2022). Such an act is the result of “profound changes” in the conduct of the Russian war, which since its inception has been reflected in the West and the rest of the world.

Furthermore, Putin is leading the so-called peacekeeping mission under threat to the survival of the Russian people, trying to change Europe’s borders in its essence. Putin sees the threat in Ukraine’s NATO membership, arguing that Ukraine denies a common link with communist Russia, but by joining NATO, Ukraine shows its ambition to destroy Russia, to say the least, weaken it (Trojanovski; Hopkins, 2022). Consequently, we can expect from Putin, because of his goal of creating a greater Russia, enormous mass attacks throughout Ukraine, or the destruction of Ukraine in some parts of it.

The author is more inclined to the first intention of achieving Putin’s goal, i.e., the destruction of Ukraine. The reason is very logical. The destruction of Ukraine as a whole, the takeover of the Ukrainian government, for Putin also means the expansion of Russian territory, the deletion and creation of new borders, a single Russian government with dictator Putin at the head of the new and Greater Russia. In this case, if Putin succeeds in his intention (in the hope that this will not happen), the only possible scenario that can happen is not the end of the war, but it’s beginning to take over European territory and create a “European Russia”, and in this connection take over the European Economic network, to the point that the whole situation could escalate into a third world war.

Already, the Russian aggression on Ukraine has caused great economic damage in the countries of Europe and worldwide, especially in terms of constantly rising oil prices (Statista, 2024). Energy prices, most importantly, gas prices, but food prices are constantly increasing. Such an overall situation leads to inflation and energy instability and uncertainty, which is impossible to predict the end.

Russia is very important in terms of oil and gas. Total consumption of Russian natural gas in Europe is more than 40% and 25% of oil (Energy system of Russia, 2024). The situation is such that Russia earns about 100 million a day on oil, which Putin further invests in
financing the war in Ukraine what constitutes a violation of the International Convention for The Suppression of the Financing of Terrorism.

Further pressure using sabotage and destruction of infrastructure (Jonsson, 2019) in the West is a possible attack by Russia on the “soft belly of Europe” as the weakest and most critical point. Explosions along the Nord Stream pipeline in September 2022, whose pipelines leading from Russia to Germany across the Baltic Sea, although having very little direct impact on Europe’s energy and communication infrastructure, nevertheless showed all its weaknesses and therefore pose a threat to the transport Baltic Sea surrounded by NATO members whose large northern waterways are home to crucial energy facilities and communication networks (Mackinnon; Lu, 2022).

We can agree that the Russian invasion of Ukraine can be better described as “control over escalation”, which in the best and most favorable case for Russia leads to “escalation to victory” (Ross, 2018). The current situation is such that it is Putin who controls the course and level of escalation of the conflict in a way that, in violation of international treaties resulting in obligations and duties for Russia, dominates the nuclear spectrum of the conflict and the energy market. Therefore, for both Europe and NATO, a change in the understanding of the term “escalation to de-escalation” is necessary, and it is extremely important to understand this concept beyond the scope of Putin’s threats related to the use of nuclear weapons.

With such thinking and understanding, Europe and NATO may be able to anticipate Putin’s future steps in the choice of means and methods of warfare and accordingly prevent Putin and Moscow from turning the words of the threat of using nuclear weapons into actions. Therefore, the concept of diplomatic and, if necessary, military actions of states is of utmost importance, for the reason that Russia would be completely disabled from its action, in a way that Europe, but ultimately NATO, would take over the “control of escalation” of such a border that Putin and Moscow will no longer be able to influence (Monaghan, 2017). In this case, the “control of escalation” will be on the side of the West and NATO by which they will turn the attacks to their advantage to take-over the “escalation to victory.”

In addition to the above written, one of the concepts of diplomatic action is precisely the reduction of dependence on Russian gas, up to 80% until the end of 2024 (Krukowska; Nardelli, 2022), which in the foreseeable future leads to its full independence. It is crucial to achieve global energy security, which under no circumstances should be identified with energy independence from Russian gas, nor should it look for similarities in it (Clifford, 2022). Energy security in its entirety would mean ensuring affordable energy prices, as well as securing and storing new energy sources (European Commission, 2022). Therefore, the importance of such diplomatic actions lies in establishing so strong partnerships with suppliers to the extreme line that can solidify political, economic and security policy. In the long term, it is likely that the huge injection of NATO funds to reduce Russian aggression on Ukraine and restore peace lies in the “birth” of a new NATO alliance, more precisely, an “energy” NATO (Butler, 2022) alliance that will unite the exporting and importing countries with the aim of directing the establishment, ensuring, and maintaining energy security.

Furthermore, what is crucial for NATO is their predictions for the future development of the Russian war in Ukraine, with factors other than the choice of means and methods of warfare, i.e., Russian weapons in general, to be considered. One of them is the information
war, which leads to the idea that NATO in the information sphere, due to the possibility of escalation of the Russian-Ukrainian war on the rest of the world, should continuously work on improving its competitiveness, due to the possible continuous expansion of Russian irregular formations through various disinformation, and the potential development of artificial intelligence and counterfeiting of advanced technology.

The role of non-state actors is also one of the factors that NATO cannot ignore. Namely, a major role in the further development of the Russian war can be played by non-state actors, due to the possible tendency of growth of intra-state wars in which Russia could hide its irregular military units, which can present a major problem for NATO and the international community because such irregular military forces are difficult to detect and control. In this regard, we also add to the role of various military formations that are of crucial importance for Russia because they are far cheaper than regular military costs, and intentional violation of human rights and fundamental freedoms is absolutely no problem for them, which has been shown through the war in Ukraine so far, and on the other hand, for Russia, violation of human rights is a modern course of waging war.

Furthermore, NATO should without any exception strengthen its foreign intelligence service, due to the increasing unpredictability of warfare, but also to prevent any possibility of a potential formation of Russian leadership in other countries of the world.

**CONCLUSION**

Russia’s perception of the conduct of the war is focused on all available means and methods of warfare to achieve increasing superiority over Ukraine, but also over the West and NATO. In this regard, as well as the modernization of the already existing lethal weapons, the Russian invasion of Ukraine has no basis in international law, as well as international humanitarian law, but on the other hand, in the future it will be able to serve as an example in the further development of international humanitarian law in the form of the adoption of new conventions and protocols that would prohibit and classify certain weapons and methods of warfare in their modification as illegal. Further conclusion of this paper points to the great mistrust that exists between Russia and NATO, mainly because of NATO’s expansion to the East. Considering that Ukraine is a NATO partner country, under the pretext of protecting Russia’s sovereignty and national interests Russia wants Western assurances that Ukraine will not join NATO, what is contrary to the legal values of the West and the rights of every country. Ukraine has the right to decide for itself where it wants to belong - to be part of Russia or part of Euro-Atlantic integration. If the West were to decide on this issue, human rights would be violated.

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TAX AUDIT AND PREPARATION FOR THE TAX AUDIT: MAINTAINING THE FINANCIAL STABILITY OF THE ORGANIZATION

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ABSTRACT. The study highlights the strategies and methods needed to effectively pass tax audits and ensure the sustainability of a company’s finances in the face of constant changes in tax legislation. The paper examines the concept of tax audit and the importance of readiness for tax audit to ensure financial stability. Particular attention is paid to strategies for preparing for tax audits, including improving internal control systems and auditing tax obligations. The optimization of taxation is studied as a key aspect of ensuring financial sustainability. The work includes the analysis of effective strategies for reducing tax costs and minimizing the risks of tax audits. This work is of practical importance for organizations seeking to avoid financial difficulties related to tax aspects. The recommendations provided in the study can serve as a guide for management and finance professionals when planning and implementing tax management strategies. This work is important for organizations of all sizes and industries, as tax is a key element of financial management and the right preparation can make a significant difference to their financial sustainability.

Keywords: violence, domestic violence, woman, family, marriage and family relations, criminal responsibility, gender equality.

INTRODUCTION

Tax audit and tax audit preparation: preserving the financial stability of the organization is an important component of successful financial management and reflects the need for a deep understanding of tax legislation and its responsible implementation.

In today’s conditions of economic instability and strict financial control, the ability of an organization to effectively manage its finances and meet tax requirements is important. A tax audit and competent preparation for a tax audit allow you to avoid misunderstandings with the tax authorities and ensure the financial stability of the company.

The purpose of the work is to consider the aspects of tax audit and preparation for tax audit as an effective tool to ensure the financial stability of the organization. We consider the strategies and methods of conducting a tax audit, identify the key stages of preparation for a tax audit, and also consider the most common mistakes that businesses can make in
this process.

The work is aimed at providing specific recommendations and tools to ensure the financial stability of your organization in the conditions of constant changes in tax legislation and the economic environment.

**MATERIALS AND METHODS**

The analysis of sources reflects a wide range of scientific works, practical materials and experience in this field. The research focus of this topic is focused on the development of strategies for optimizing tax obligations, improving audit systems and preparing for tax audits to ensure the stability of corporate finances.

In support of the topic, researchers study the main aspects of a tax audit, describing its stages and features. Works such as „Preparation for a tax audit: strategies and methods“ (Ivanov, 2015) deeply analyze the importance of internal control and accounting systems for effective preparation for tax audits.

Optimization of taxation is a key area of research. The works „Strategies for reducing the tax burden in the conditions of globalization“ (Petrenko, 2018) and „Tax management as a tool for preserving financial stability“ (Sydorenko, 2016) consider specific methods and tools of tax optimization.

Research also focuses on minimizing the risks of tax audits. The works „Mechanisms for resolving tax disputes: world experience“ (Melnyk, 2017) and „Actual issues of legal regulation of tax aspects“ (Lysenko, 2019) consider in detail the legal and legal aspects of tax management to reduce the risks of tax audits.

These studies show that a properly organized tax audit and preparation for tax audits can significantly affect the financial stability of the enterprise. Given the existing body of knowledge, further research should be directed at the development of innovative strategies to meet the requirements of the modern business environment and changes in tax legislation.

The object of the study is the activity of the enterprise in the context of its interaction with the tax environment. The main point of focus is the processes related to tax audits and preparation for tax audits. The object is not only the organization itself, but also all aspects of its financial activities, which are subject to assessment and analysis within the framework of tax requirements.

Detailed description of the research object:

1. **Financial stability of the organization:**
   - Assessment of the financial health of the enterprise.
   - Analysis of financial indicators, such as liquidity, profitability, solvency.
   - Determination of the level of provision of resources and capital.
2. **Tax audit:**
   - Retrospective analysis of financial statements to identify tax risks.
   - Study of tax obligations and their compliance with legislation.
   - Assessment of the effectiveness of internal tax management processes.
3. **Preparation for tax audits:**
   - Analysis of internal control and its ability to avoid tax violations.
   - Study of correctness and timeliness of tax accounting.
Development of strategies for preliminary preparation for possible inspections.

4. Tax optimization strategies:
   - Determination of opportunities to reduce the tax burden.
   - Analysis of different tax regimes and their relevance to a specific field of activity.
   - Development of innovative approaches to optimization of tax expenses.

5. Minimization of risks and resolution of tax disputes:
   - Development of strategies to avoid tax conflicts.
   - Studying the possibilities of settling tax disputes with tax authorities.
   - Analysis of court practices and decisions in the field of tax law.

The object of the study takes into account all aspects that determine the financial stability of the organization in the context of its tax relations. Analysis of these aspects allows for the development of effective tax management strategies aimed at ensuring the stability and success of the enterprise in the conditions of tax challenges and changes.

The subject of topic research is:

1. Tax audit:
   - Conducting an audit:
     Studying the methods and techniques used in the audit process to assess tax accounting. Analysis of the effectiveness of measures that ensure the accuracy and compliance of accounting with tax legislation.
   - Risk assessment and control procedures:
     Study of factors affecting the company’s tax risks and analysis of internal control measures. Evaluation of the effectiveness of control procedures for the prevention of errors and fraud.
   - Analysis of tax obligations and correctness of calculations:
     Study of the company’s compliance with tax legislation and correctness of tax liability calculations. Audit of tax returns and other reports.

2. Preparation for tax audits:
   - Analysis of internal processes and control mechanisms:
     Research on the effectiveness of internal processes and control mechanisms aimed at preventing tax violations. Identification of weak points and suggestions for their improvement.
   - Correctness and timeliness of tax accounting:
     Assessment of accounting systems and determination of their compliance with tax legislation. Analysis of tax accounting procedures from the point of view of their timeliness and accuracy.
   - Pre-training strategies:
     Development of strategies for preliminary preparation for possible tax audits. Determination of optimal approaches to maintaining correct tax accounting and documentation.

Preparation for a tax audit involves an active and proactive approach to interaction with tax authorities. This includes a thorough study of tax legislation, preparation of appropriate documents and ensuring compliance with all tax obligations. With the help of this process, the organization can avoid unpleasant situations, tax penalties and provide itself with a stable financial base for further development (Voinarenko., 2009)
Such an approach not only contributes to maintaining the financial stability of the organization, but also helps to reach a new level of effective financial management, ensuring the necessary transparency, compliance with legislation and the trust of society and investors.

In conclusion, it can be emphasized that tax audits play an important role in ensuring justice and equality before the law in the field of taxation. Their implementation helps to avoid tax evasion and provides an appropriate fiscal base for the functioning of government programs and services. However, it is also important to ensure a fair and transparent process of tax audits to avoid possible misunderstandings and promote trust between taxpayers and fiscal authorities (Zavytiy, 2016).

Thus, systematic and objective tax audits are a necessary element of an effective tax system aimed at ensuring a stable financial base and compliance with the principles of fiscal discipline.

3. Preservation of financial stability of the organization:
   - Optimization of taxation:
     Studying opportunities to reduce the tax burden and optimize tax costs. Development of strategies for the use of tax benefits and incentives.
   - Risk management:
     Analysis of risks related to tax activities and development of strategies for their management. Ensuring readiness for possible negative consequences.
   - Resolution of tax disputes:
     Development of strategies for resolving tax conflicts and avoiding undesirable consequences for the financial stability of the enterprise.

Maintaining financial stability is a critically important aspect for individuals, businesses and economic systems as a whole. This concept is determined by a set of measures and strategies aimed at ensuring the stability of the financial state and the ability to withstand the influence of external economic and financial factors.

In conclusion, it can be noted that maintaining financial stability requires a balanced approach to risk management, effective financial planning and control, as well as responsible use of financial resources. Sustainable finances allow you to adapt to changes in the economic environment, maintain liquidity and the ability to fulfill your financial obligations.
Maintaining financial stability is key to sustainable development and long-term success. This is due to the fact that financially stable entities can effectively manage the challenges of market competition, economic crises, and also provide favorable conditions for investment and development. In this context, maintaining financial stability is a strategic tool to ensure resilience and sustainability in the economic environment (Melikhova, 2010).

Research methods:

1. Analysis of the literature and regulatory framework:
   Using the method of scientific analysis of literary sources to study the theoretical foundations of tax audit and preparation for tax audits. Analysis of legislation and tax codes to gain knowledge of rules and procedures.

2. Empirical studies:
   Conducting an analysis of the practical implementation of tax audits and studying cases of enterprises that successfully escaped tax audits. A retrospective review of the experience of real companies in the field of preparation for tax audits.

3. Economic modeling:
   The use of economic models to predict possible options for the impact of a tax audit on financial stability. Modeling of various tax optimization strategies based on the company’s financial data.

4. Expert assessments:
   Engaging tax audit, accounting and finance professionals for expert opinion and advice on optimal approaches to preparing for tax audits.
5. Case stages:
   Study of specific cases of enterprises that faced tax audits and inspections to identify the most effective strategies and difficulties in the process.

6. Surveys and questionnaires:
   Conducting surveys among specialists and representatives of enterprises to collect practical data on the experience of interaction with tax audits and preparation for tax audits.
   The use of these methods will allow to reveal more deeply the peculiarities of the tax audit.

RESULTS AND DISCUSSION

One of the key categories of information that affects economic processes is data on taxes and fees. This information is formed on the basis of accounting data, taking into account the requirements of tax legislation.

In the context of economic development, business entities are interested in establishing an effective taxation strategy and optimal organization of accounting. Unlike financial accounting reporting, the reliability of which is often confirmed by an audit report, the reliability of tax reporting is difficult to guarantee. In the process of preparing tax documents, the business entity is not obliged to contact auditors to analyze the correctness of the calculation and payment of taxes.

Observing the trends in the development of economic relations, it is noticeable that business entities show a significant interest in obtaining objective information about tax reporting, its reliability, possible tax risks and ways to eliminate them.

Recently, there have been changes in the approach to control and verification measures by tax authorities. There is a trend according to which tax audits are carried out on the basis of the analysis of financial and economic activity, taking into account the identified risks. Also, taxpayers whose business is already suspect in the eyes of tax authorities may come under objective control, in particular, regarding the circulation of excise goods.

It is important to note that when planning tax audits, fiscal authorities use publicly available risk criteria. A payer who meets these criteria has a significant chance of being included in the schedule of routine inspections. These criteria are regulated by the Procedure for Forming a Plan-Schedule for Conducting Scheduled Documentary Inspections of Taxpayers, approved by the Ministry of Finance of Ukraine on June 2, 2015 No. 524 (as amended from September 7, 2020 No. 548) (hereinafter referred to as the Procedure) (Tax Code of Ukraine, 2010).

When receiving information about the inclusion of a taxpayer in the plan-schedule of tax audits, this taxpayer can contact the tax authority to obtain information about the reasons for his inclusion, which will allow him to independently analyze specific risk criteria, identify possible errors and correct them before the audit begins.

The recommendation is that taxpayers should actively monitor compliance with the risk criteria defined in the Procedure, and when including scheduled inspections in the schedule, ask for the reasons for this inclusion. This will allow them to analyze identified tax risks and, if possible, reduce them.

The motto „Si vis pacem, para bellum” (You want peace, prepare for war) emphasizes that the taxpayer’s readiness for tax audits, especially unexpected ones, depends on the
manager’s understanding of the tax risks arising in the course of financial and economic activities, as well as on the readiness staff to promptly and correctly respond to the visit of tax officials.

Unfortunately, business practice in Ukraine confirms that legal tax evasion and optimization of taxation for taxpayers often remain at the level of theoretical concepts. At the same time, the level of the “shadow” economy with signs of tax evasion remains significantly high. So, in Ukraine, tax risks are non-taxable for a business that does not function at all.

The need to engage auditors to prepare for a tax audit may require additional time and financial costs. The decision to engage an auditor or fully delegate the preparation for a tax audit to an accountant is at the discretion of the manager or owner of the company. However, we believe that in order to prepare for a tax audit, the head of the taxpayer should at least be able to quickly assess the state of accounting and tax accounting and find out possible “claims” of tax officials (Derevyanko, 2016).

In this context, the head of the taxpayer is recommended to:
1. Regularly ask the accountant for information about his perception of tax risks during the implementation of financial and economic activities.
2. Conduct a pre-audit tax audit, which can serve as a kind of “rehearsal” for a tax audit. During this audit, it is possible to determine what “complaints” may arise from taxpayers, identify weak points and consider possible options for their elimination.

The general recommendation is that to prepare for a tax audit, taxpayers should build an effective exchange of information with an accountant, paying attention to his perception of taxation problems and conduct an express analysis of tax risks. This will allow identifying possible deficiencies and, if possible, correcting them before the tax audit begins.

“Audi, multa, loquere pauca” (Listen a lot, talk a little)

A taxpayer’s readiness for a tax audit is determined, first of all, by his manager and staff, who perceive this process as not something stressful. Perhaps it may seem unusual, but passing a tax audit for a taxpayer can become a kind of “business process” with a clear algorithm of actions of personnel who know what and how to do in the event of a visit by auditors so as not to harm the taxpayer (Malyshkin, 2013).

To achieve this goal, it is necessary to develop an internal procedure for actions and behavior of personnel in the event of a tax audit. This means that employees must understand how to act during the inspection, follow the rules of communication with the inspectors, have the rules of document circulation and other organizational aspects related to this process. Simply reading the document will not be enough; it is quite justified to conduct practical trainings that will help to better understand and solve possible issues that may arise.

Recommendation:
Prepare staff for a possible tax audit by developing internal procedures and staff behavior during this process. Carry out practical training for employees so that the algorithm of actions is not only fixed on paper, but also implemented in real practice.

“Semper paratus” (Always ready)

Initiating and conducting a tax audit can often be unpredictable for the taxpayer. In the absence of grounds for inspection, necessary documents and possible excess of powers by tax officials, the taxpayer should always be ready for „full combat readiness“. Therefore, it is
wise to engage a tax lawyer/advocate in advance who can quickly provide legal assistance should a tax audit begin, rather than trying to „put out the fire” once it has started.

**Recommendation:**

Engage a lawyer/attorney specializing in tax law in advance to be able to quickly benefit from legal assistance in the event of a tax audit.

A tax audit is a complex and independent check of the tax accounting of a business entity, the accuracy of calculation and payment of taxes and fees, as well as assessment of tax risks. It is important to note that the term „tax audit” in the legislation of Ukraine, such as the Tax Code of Ukraine (PC of Ukraine) (Tax Code of Ukraine, 2010) or the Law of Ukraine „On the Audit of Financial Statements and Auditing”, as well as in other normative legal acts, does not have a clear definition (Tax Code of Ukraine, 2010).

The report, which is prepared by an independent auditor as a result of a tax audit, serves as the basis for developing the company’s tax planning. Thus, conducting a tax audit involves, first of all, the optimization of the company’s tax planning system and, accordingly, the reduction of the amount of taxation of its activities.

The world practice of auditing has developed against the background of the growing globalization of the economy and the complexity of business operations. The objectivity of auditors allows them to independently evaluate financial statements, convincing stakeholders of its reliability and accuracy. The audit also stimulates the improvement of internal control and management systems in enterprises in order to avoid mistakes and financial fraud.

**Figure 2. Objective factors determining the emergence and development of auditing in global practice**

The objective factors that contributed to the emergence and development of auditing in global practice reflect the deep context of economic and social development. The need for reliable information, the development of capitalist economic systems, legislative regulation, globalization and trust in financial institutions have combined to create a favorable environment for the formation and spread of audit practice.
CONCLUSION

In the context of modern business, tax audits and systematic preparation for tax audits become important components of the successful functioning of any organization. In this conclusion, we will consider how these aspects contribute to maintaining the financial stability of the enterprise.

Tax audit is a necessary tool for assessing and ensuring compliance of enterprise taxation with tax legislation.

It can be emphasized that the tax audit plays an important role in minimizing the risks of tax law violations and enables companies to effectively manage their tax strategy. It helps identify opportunities to optimize taxation and avoid tax risks.

It is also important to consider that conducting a tax audit requires cooperation and openness on the part of the enterprise. This process should not only be a tool for identifying possible deficiencies, but also a means for developing an effective tax strategy and increasing financial discipline.

Therefore, a tax audit is an important component of modern financial management aimed at ensuring compliance with legislation, optimizing taxation and creating a reliable fiscal strategy to achieve financial stability of the enterprise.

The research focus of the subject is focused on the development of strategies for optimizing tax obligations, improving audit systems and preparing for tax audits to ensure the sustainability of enterprise finances.

First of all, a tax audit is not only a tool for identifying possible risks and non-compliance with tax legislation, but also a key step in the formation of an effective tax planning strategy. Analysis of tax processes and accounting allows the organization to determine the optimal ways of taxation, minimize financial risks and ensure the correctness of tax reporting.

Preparation for tax audits is no less important, as it allows the enterprise to be ready for interaction with tax authorities. Systematic analysis of financial and tax documentation avoids misunderstandings and disputes during audits, ensuring a high level of internal discipline.

An important aspect is the integration of these processes into strategic management. By providing constant monitoring and analysis of tax obligations, the company can effectively adapt to changes in tax legislation and make the most of opportunities to optimize the tax burden.

Therefore, the implementation of a tax audit and systematic preparation for tax audits is a strategic necessity for maintaining the financial stability of the organization. This not only reduces risks and the negative impact of tax aspects on the financial situation, but also contributes to the formation of a positive image in front of stakeholders and partners. Ultimately, these measures contribute to the creation of a reliable financial foundation, which is the basis for the sustainable development of the organization in the conditions of the modern business environment.
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FORMATION OF THE PRIMARY SCHOOL TEACHER TRAINING SYSTEM IN THE CONTEXT OF THE DEVELOPMENT OF PRIMARY EDUCATION IN UKRAINE

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ABSTRACT. The education system in Ukraine is undergoing significant reforms to integrate into the European and global educational space while preserving its cultural-historical traditions. This paper examines the evolution of primary education and the corresponding changes in teacher training in Ukraine from the 10th century to the present. The development of the Ukrainian school system, particularly primary education, has led to significant changes in the training of teachers. The historical approach reveals deep-rooted traditions and experiences that can be utilized in modern teacher training. The study identifies six key stages in the development of primary education and teacher training in Ukraine, highlighting the historical-pedagogical context, the evolution of educational institutions, and the continuous adaptation of teaching methods and content to meet societal needs.

Keywords: primary education, teacher training, Ukraine, historical approach, pedagogical development, educational reforms.

INTRODUCTION

During the period of reforming the education system in Ukraine, alongside the necessity of its integration into the European and global educational space, there is a declared need to preserve and enrich its own cultural-historical traditions. The national education system has undergone a long path of development, conditioned by historical events, socio-economic reforms, industrial development, technological progress, etc.

Education reflects the development of society and the state, and educational institutions at different historical stages shape the personality according to the social demand. The development of the Ukrainian school system in general and primary school in particular has led to changes in teacher training. The system of preparing pedagogical personnel in Ukraine has deep roots and its own traditions, the understanding of which can be used in the training of modern primary school teachers. The historical approach allows exploring the origins, reevaluating accumulated experience, and identifying the positives that will ensure the implementation of progressive ideas from the past into practice.

MATERIALS AND METHODS

It is considered necessary to consider the features of the formation and development of the system of training primary school teachers in the context of changes in primary education. The historical-pedagogical analysis of scientific works on the history of national education and pedagogical thought provides grounds for distinguishing the following stages:

- Stage I – the emergence of primary school (10th century – late 18th century);
- Stage II – the formation of primary education and the emergence of the system of training primary school teachers (1800-1900);
- Stage III – consolidation of primary education and the search for ways to train teachers for primary school (1900-1920);
- Stage IV – primary education and training of primary school teachers in the Soviet period (1920-1950; 1950-1990);
- Stage V – primary education and training of primary school teachers in the conditions of Ukraine’s independence (1991-2015);
- Stage VI – primary education and the system of training teachers in the conditions of the New Ukrainian School (2016 - present).

Stage I – the emergence of primary school (10th century – late 18th century)

The emergence of education in general and primary education in particular in the territories of Ukraine can be traced back to the times of Kyivan Rus. In the 10th-11th centuries, there were already «literacy schools» and «schools of book learning» where children received elementary education in literacy, arithmetic, and religious education (Levkivskyi & Dubasrniuk, 1999). The teachers were educated clergy.

From the 12th to the 16th century, the school retained a church character: parish churches and monasteries were centers where schools were located. The teachers were mostly deacons, priests, and palamars, also called «bachelors», «teachers», «masters», «instructors». Reading remained the main subject.

In the church schools in Ukraine in the 16th-17th centuries, children were taught to read the alphabet, then religious books, taught calligraphic writing, prayers, and church singing, instilled religious consciousness. Jesuit schools also operated, where European pedagogical principles and norms of Christian morality were followed. Only members of the Order could work there.

Democratic principles were followed in Cossack and community schools of the same period, and the principle of harmonious upbringing was implemented: besides studying general subjects and religious education, attention was paid to physical and mental development and the formation of patriotic qualities. Boys from the age of 9 were admitted to school, students had equal rights and duties. During studies, children's games, exercises, and physical activities were applied (Levkivskyi & Dubasrniuk, 1999).

From the second half of the 16th century, Brotherhood schools began their activities, where teaching was conducted in Ukrainian and respect for Ukrainian customs and traditions was fostered. In the elementary type of such schools, besides literacy and arithmetic, drawing, catechism, and singing were included. Students were divided into three groups according to their skills: some learned to recognize letters, others read and memorized material, and the
third learned to reason and explain what they read (Medvil, 2003).

As noted by N. Belozorova, at the end of the 17th - beginning of the 18th century, children from townspeople, Cossacks, and peasants mainly studied in primary schools in Left-bank and Sloboda Ukraine. However, in the second half of the 18th century, due to the strengthening of national oppression and the devastation of peasants and Cossacks, most rural schools ceased to exist.

Wandering deacons (16th-18th centuries) played a significant role in spreading literacy and primary education, usually working in wealthy families (Medvil, 2003).

At the beginning of the 18th century, so-called «cypher schools» existed in Right-Bank and Left-Bank Ukraine, where literacy, arithmetic, elementary algebra, geometry, and trigonometry were taught. In some villages, there were «deacons’ schools» - private educational institutions where deacons were actually teachers.

In Galicia, Bukovina, and Transcarpathia at the end of the 18th century, there were elementary schools in villages and small towns, while larger cities had main schools. Children were taught reading, arithmetic, practical exercises. Pedagogical courses for teachers could also operate alongside main schools. In such cases, schools were named «normal» (Medvil, 2003).

Therefore, the priority of elementary education in Ukraine during this period belonged to the church, and education had a church-religious character. The main books in schools were religious. Children in elementary schools were taught basic skills of reading, writing, and arithmetic. There were no uniform approaches to teaching in schools. The quality of education depended on the skill and willingness of the teacher. Teachers in elementary schools were clergy and itinerant deacons. There were no special educational institutions for training teachers for elementary school.

**II STAGE – FORMATION OF ELEMENTARY EDUCATION AND EMERGENCE OF THE SYSTEM OF TRAINING FOR ELEMENTARY SCHOOL TEACHERS (1800-1900)**

*Elementary education (1800-1900)*

At the beginning of the 19th century, in the territory of Ukraine under the rule of the Russian Empire, the imperial government carried out education system reforms. According to the «Preliminary Rules of Popular Education» educational institutions of four types were created: parish schools, county schools, gymnasiums, and universities. In turn, parish schools, subordinated to the church, were of three types: literacy schools (one-year course), single-class (two-year course), and two-class (five-year course). Moreover, large educational institutions, supported by the Ministry of Education, organized the activity of elementary schools. For example, in 1805, the first university in Ukraine was opened in Kharkiv, which played a significant role in the development of elementary education. By the end of the 19th century, the university supervised 136 parish schools, 116 county schools, and 13 gymnasiums (Belozorova, 2014).

Studying the development of education and pedagogical thought in Pereyaslavshchyna, T. Bagriy notes that there was no unified school system during this period: various programs and terms of study existed, which were subordinated to different departments. The content of the educational process was reduced to providing elementary knowledge. Local priests
usually taught in schools. Teaching methodology was limited, but teachers tried to illustrate the material and applied folk traditions, customs, and rituals during teaching (Bagriy, 2011).

During this period, zemstvo schools began to appear, where new disciplines were introduced, more attention was paid to intellectual and moral education, and progressive teaching methods for that time were applied. Advanced teachers of zemstvo schools of Pereyaslavshchyna tried to use books of famous Ukrainian authors during classes to teach children in their native language. However, the absence of unified educational plans led to different requirements for the amount of knowledge of students and negatively affected the quality of education. Passive teaching methods predominated: homework, written classwork, explanatory readings, etc (Bagriy, 2011).

In the zemstvo schools of Northern Pryazovia, subjects related to crafts and agriculture (basics of gardening, horticulture, viticulture, beekeeping), elements of the history of the native land, geography, music, singing began to be introduced (Shumilova, 2008).

In the Eastern Ukrainian region, the method of rote learning was widespread in elementary school, which was applied not only when studying the Law of God, which contained concepts that were incomprehensible to children but also when studying other subjects of elementary education (Vykhrushch, 2001).

In the methodological recommendations of that time, the conditions for the effective use of monological verbal teaching methods were determined, namely, taking into account the level of development and understanding of the educational material by students; brightness and completeness of oral presentation. In turn, the effective conditions for using dialogical teaching methods were defined as the teacher’s ability to formulate questions to determine the level of understanding and assimilation of the presented material by students; establishing links with previously studied material; the teacher’s knowledge of a specific discipline, age psychology; observance of speech culture; use of visual aids; application of practical exercises and relying on children’s experience.

With the aim of forming students’ ability to read and write consciously, the method of simultaneous teaching of reading and writing using tables was used; the introduction of improvisational lessons was considered appropriate.

For the first time in 1897, state educational programs appeared. Thus, the Ministry of Popular Education published «Approximate Educational Programs» for elementary schools. In a three-year elementary school, students studied the Law of God, arithmetic, the Russian language, reading, and sometimes church singing (Belozorova, 2014; Mints, 2019; Skorobogatova, 2010).

Official school documents dated the late 19th century testified that obedience, «loyalty to the interests of the empire» were to be formed in elementary school. Thus, more attention was paid to educational aspects, including religious education, than to didactic tasks, which, in turn, negatively affected the level of children’s education (Gavrylenko, 2012).

Starting from the 1890s, the zemstvos began to fight for the improvement of primary education. A methodology was developed to study the needs of primary schools, and a budget for educational development was drawn up with the aim of transitioning to compulsory primary education.

Overall, the second stage of primary education development in Ukraine is characterized
by the imperfections of the educational process. Primary schools mainly provided students with only mechanical reading and writing skills. The quality of primary education was negatively affected by the large number of students per class, low social status of teachers, Russification policy, insufficient funding, distance of schools, and lack of proper classroom facilities, furniture, and books.

**Teachers training (1800-1900)**

As for the training of teachers for primary school, in the first half of the nineteenth century, it was virtually absent. Thus, studying the staffing of primary schools in the South of Ukraine, M. Mints notes that the lack of trained teachers was one of the most important problems, in the solution of which the Ministry of Public Education, the Zemstvo, and the Church took part. The scientist emphasizes that «in the post-reform period, children were mainly taught by illiterate peasants, non-commissioned officers, undergraduates, and clergymen» (Mints, 2019). The insufficient number of teachers has led to the practice of training teachers for pro-gymnasiums, junior classes of gymnasiums and real schools by passing special exams.

In the second half of the 19th century, with the active participation of local self-government bodies, a new form of teacher interaction emerged – teacher congresses. These congresses aimed to discuss issues of public education and improve the overall level of teacher training. They provided a platform for sharing teaching experience, discussing educational problems, conducting practical sessions with novice teachers, introducing new effective teaching methods, and reviewing school textbooks and teaching aids (Mints, 2019; Shumiliva, 2008). For example, the congress, which was held in Berdyansk in 1883, was a place of pedagogical communication between teachers, where the problems of education were discussed (Shumilova, 2008). Teacher congresses were a means for teachers to make collective decisions on education issues and exert informational pressure on educational authorities to heed the collective opinion of teachers. This contributed to the improvement of teachers’ financial status, social status, and overall solidarity. However, teacher congresses were banned by the authorities in 1885, leading teachers to hold semi-official and unofficial meetings. The resumption of teacher congress activities in 1899 was crucial for the development of Ukrainian education.

Additionally, for those wishing to obtain certification as a public teacher, there was a system of teacher training courses introduced, which granted the right to teach in primary schools (Mints, 2019). The pedagogical courses were aimed at improving the general educational, pedagogical and methodological level of educators. The Rules on Temporary Pedagogical Courses for Teachers of Primary Public Schools (1875) were introduced, which regulated the course training of teachers. The peculiarity of the training was that it became predominantly practical and was carried out on the basis of a model school. Also, in pedagogical courses, the content of psychological and pedagogical training was divided into invariant and variable components, in order to take into account the needs of students. In the practice of organizing psychological and pedagogical training of teachers General scientific (analytical, synthetic, genetic), general didactic (verbal, visual, practical), control-evaluative and scientific-search methods of teaching were introduced in pedagogical courses (Lysenko, 2007).

At the end of the nineteenth century, there was a decline in the activities of short-term
pedagogical courses: the methodological direction of the courses began to have a narrowly practical nature; Course instructors had a low level of readiness. Unlike pedagogical congresses, the courses did not discuss the development of education or improve the methods of school work.

On the other hand, the number of stationary pedagogical institutions, which provided better professional training, increased. Thus, the development of primary education in the Eastern Ukrainian region was positively influenced by the fact that in many cities (Kharkiv, Chernihiv, Katerynoslav, Novgorod-Siverskyi, Poltava, Kherson) since the beginning of the nineteenth century. Educational institutions began to operate, namely, gymnasiums, institutes of noble maidens, which trained teachers for primary schools (Belozorova, 2014).

In the early 1870s, teachers’ seminaries were opened in Mykolayiv, Kherson, Odesa, and Novy Buh (Mints, 2019). On the initiative of M. Korf, in 1875, a teachers’ seminary was opened in the village of Preslav, Berdyansk district, which provided an appropriate level of professional training for teachers at that time. An important place was given to pedagogical practice, for the organization of which methodological recommendations were developed (Chernenko, 2010).

Views on teacher training were described by K. Ushinsky in the work «Project of a Teacher Seminary» in which he emphasized the importance of selection for seminars, comprehensive general education, the study of primary teaching methods, psychology, and basic medicine. K. Ushinsky primarily focused on practical activities (observations and conducting lessons).

V. Vykhryshch’s research on the development of theoretical and conceptual foundations of domestic didactics is thorough. Thus, the researcher notes that the theoretical direction in domestic didactics was initiated with the introduction of a pedagogy course in teacher training. Textbooks on pedagogy and didactics contained material on the basics of teaching, its means and content. In particular, the following topics were considered: «Principles of Teaching», «Methods and Forms of Teaching», «Theory of the Curriculum». At the same time, the methods and forms of teaching considered in the textbooks were predominantly traditional; the authors of the textbooks did not pay attention to the categories «forms of organization of training»; there was no unity in the authors’ approaches to the leading categories of didactics (Vykhryshch, 2001).

Thus, only from the second half of the 19th century did the stage of the formation of a system for training teachers of primary classes begin, which was determined by educational reforms introduced, the approval of the Rules for Pedagogical Courses for the training of teachers for primary public schools, the functioning of Teacher Congresses, and the increase in the number of educational institutions providing professional training.

THE THIRD STAGE – THE CONSOLIDATION OF PRIMARY EDUCATION AND THE SEARCH FOR WAYS TO PREPARE TEACHERS FOR PRIMARY SCHOOL (1900-1920).

*Primary education (1900-1920)*

During this period, the only accessible institution for education remained the primary school, although at that time it did not cover all school-aged children. Moreover, the tsarist government banned the teaching of children in Ukrainian (Gavrylenko, 2012).

M. Sakhnii, studying the development of zemstvo education in the Left-bank Ukraine,
argues that the primary school of that period aimed to form humanitarian and practical knowledge in students and foster diligence, discipline, and fairness. Teachers used the class-hour organization of teaching with elements of the Bell-Lancaster system, as well as extracurricular reading and excursions. Teachers mainly used passive teaching methods: verbal (conversation, narrative, explanation), practical (dictations, essays on free topics, exercises on reproducing grammatical rules, analysis of words and sentences by structure, analysis of parts of speech, etc.), and visual (observation, illustration, demonstration) (Sakhnii, 2011).

At the same time, some teachers sought to adhere to the principles of amateurism, brevity, simplicity, developmental learning, the relationship between education and training; We tried to intensify the acquisition of literacy through the use of game situations. The progressive pedagogical community advocated the creation of schools on the basis of humanism, democracy, nationality, continuity and conformity to nature and actualized the problem of finding goals and tasks of the school. Along with the importance of the formation of knowledge, skills, and the development of mental abilities, the importance of educational tasks, in particular, national, civic and physical education, was also emphasized (Gavrylenko, 2012).

Thus, during the years 1900-1917, education in primary school mainly focused on developing reading, writing, and arithmetic skills, as in the previous period. Mostly passive teaching methods led to fatigue, did not promote motivation or activate children. The problem of insufficient methodological support, the absence of unified requirements for the level of knowledge, and the low professional level of teachers remained relevant. However, progressive educators sought to change the authoritarian approach to education to a democratic one; to develop children’s mental abilities; to adhere to the principles of national, patriotic, and labor education; to conduct education in the native language, which contributed to laying the foundation for the creation of the Ukrainian primary school.

During the period of the Ukrainian people’s national liberation struggles from 1917 to 1920, there was a gradual transition to compulsory free primary education. With the establishment of the Ukrainian Central Rada, the priority was the elimination of illiteracy among the Ukrainian people, democratization, decentralization, as well as Ukrainization through education in the native language, the use of national traditions, education in a national spirit, and so on (Chernenko, 2010).

Utilizing the achievements of domestic and foreign educators, a Project of a Unified School in Ukraine was developed, presenting the concept of a new Ukrainian school. In September 1919, the first volume of the Project was published, consisting of a preface; a section explaining the educational plans and programs of the unified school; a general part; a subsection on «The Role of Science, Religion, Art, Counting, and the Development of Civic Duty in the Educational School»; educational plans and programs for primary and secondary schools; a dictionary for elementary school. This new national-state unified school was designed for twelve years, with the first of the three levels being a junior basic four-year school. However, the Project was not implemented due to the establishment of Bolshevik rule.

By the order of the General Secretariat, church-parish schools, which were under the
jurisdiction of the spiritual department, were transferred to zemstvo authorities. At the same time, there was no single type of primary schools yet: Ukrainian gymnasiums, state and private primary schools, zemstvo schools with Ukrainian-language instruction were operating and being established.

During the Directorate, special attention was paid to developing unified educational plans and programs for primary schools. At All-Ukrainian Teachers’ Congresses, meetings, conferences, issues of the new content of primary education, selection of effective teaching methods and technologies, and textbook development were discussed (Chernenko, 2010).

The process of developing primary educational institutions in Ukraine did not proceed uniformly everywhere. In each gubernia, it differed in pace, content, the persistence of socially active strata of the population, the activity of local self-government bodies, and the participation of public organizations. However, traditional teaching methods remained dominant in primary schools.

**Teacher Training (1900-1920)**

At the beginning of the 20th century, the tsarist government did not pay enough attention to the training of primary school teachers and improving their pedagogical skills (Gavrylenko, 2012). For example, a significant portion of primary school teachers in the Chernihiv region worked without specialized pedagogical education but were granted the right to teach after passing an exam and a six-month pedagogical practice.

However, in the Kherson gubernia, the gentry created a certain system of teacher training. Thus, zemstvo scholarship recipients studied at ministerial teacher training seminars. In most gymnasiums, where additional pedagogical classes were opened, students received financial assistance from the zemstvo, which also facilitated the opening of two-year pedagogical courses.

S. Lysenko refers to the period from 1900 to 1917 as a stage of intensive development of psycho-pedagogical training for teachers in various types of pedagogical courses. Alongside traditional teaching methods, courses employed excursions; visits to pedagogical museums and work therein; participation in clubs operating at courses and museums; studying exhibits at pedagogical exhibitions; conducting literary and musical evenings, and so on (Lysenko, 2007).

During training, much attention was devoted to pedagogical practice. For example, participants in two-year courses at the Yelysavethrad six-grade school at the beginning of the 20th century were required to conduct 19 lessons in the first and second grades of the school. Lesson plans had to be coordinated with the methodologist teacher.

A similar opinion is shared by the researcher of the organization of pedagogical practice in various types of educational institutions in Ukraine, O. Lukyanchenko, who argues that pedagogical practice took place in all types of pedagogical educational institutions of that time to develop teaching skills. The organization of practice included defining the tasks of practice supervisors, forms of practical skills and competencies assessment (attendance of future teachers’ lessons, discussions, checking pedagogical observation journals, writing written pedagogical characteristics of students). An interesting experience was the presence of model schools at teacher training institutions for demonstration of teaching
According to official normative documents, the types of practice at that time were traditional and similar to those of modern higher education institutions, namely: observing and discussing lessons of experienced teachers, preparation and conducting trial and examination lessons, analyzing practice results at pedagogical conferences (Lukyanchenko, 2004).

During the specified period, some progress in didactic guidelines of the early 20th century is observed. Thus, textbooks already define the essence of such didactic categories as «tasks», «general content», «rules», (principles), «forms», and «methods» of teaching, substantiate their connection with other branches of pedagogical knowledge; consider «educational plan theories»; study the features of school structure, etc (Vykhrushch, 2001).

During the years 1917-1920, the activities of All-Ukrainian Teachers’ Congresses and pedagogical courses remained significant. According to educational chronicles in periodicals of those years, the following decisions of the congresses were important:

- Resolutions of the II All-Ukrainian Teachers’ Congress in Kyiv: to use national creativity in education in accordance with children’s individual inclinations; acquainting students with their native land and its history; conducting education in primary school in Ukrainian; establishing teacher unions in all counties;

- Resolutions of the I All-Ukrainian Professional Teachers’ Congress: organizing courses on general and pedagogical subjects for teachers;

- Resolutions of the First All-Ukrainian «Prosvita» Congress: education should be compulsory and free for boys and girls starting at eight years old.

On November 7, 1917, in Kyiv, the Ukrainian Pedagogical Academy was opened in the Pedagogical Museum, where pedagogical courses were organized for graduates of higher schools and Teacher Institutes. Free listeners could be those who studied in the last courses of higher schools and Teacher Institutes, as well as those who completed teacher seminars. Lectures were given on the history of pedagogy, pedagogical theory, pedagogical psychology, school hygiene, educational reading, etc.

Additionally, with the aim of preparing primary school teachers, pedagogical courses were held in the summer of 1918 in Kyiv, Kaniv, Chernihiv, Uman, Chyhyryn, Cherkasy, Bila Tserkva, Berdychiv. From 1920, Institutes of Popular Education were established based on individual university faculties. Primary school teachers were trained by faculties of social education (Chernenko, 2010).

Thus, changes in the training of primary school teachers were driven by the introduction of general primary education and an increase in the number of primary schools. Psychopedagogical and practical training improved in pedagogical courses and Teacher Institutes. However, there was no single concept of primary education teacher training.

**STAGE IV - PRIMARY EDUCATION AND TRAINING OF PRIMARY SCHOOL TEACHERS IN THE SOVIET PERIOD (1920-1950; 1950-1990)**

*Primary Education (1920-1950)*

In the 1920s, the primary objectives of primary education remained the elimination of illiteracy and homelessness. Materials on the content of education and methodological
advice were provided to teachers in the «Guides for Social Education» published annually by the People’s Commissariat of Education starting in 1921.

The introduction of compulsory primary education in 1930 aimed at the full coverage of children of school age with primary education and, accordingly, led to qualitative and quantitative changes in the development of primary education institutions. The main principles of school reform were accessibility, compulsory education, and free primary education.

During the studied period, various teaching methods were used in primary schools, including project-based, brigade, production, labor, laboratory, excursion, illustrative, and research methods. Games, entertainment, and relaxation played an important role as well (Chernenko, 2010).

One of the innovations in primary education during this period was the introduction of a comprehensive education system. The comprehensive approach in Ukraine began to develop even before the revolution and was based on the ideas of J. Dewey and the pedagogical approach to the child, which justified the development of children’s thinking and interests.

Thus, subjects were combined into complexes rather than studied separately. This teaching system aimed primarily to ensure the formation of knowledge necessary for children in real life. Educational material was divided into three blocks:

2. Labor: formation of labor skills and abilities.
3. Society: familiarization with the development of social relations, problems, and ways to solve them.

Language and mathematics were also not separate subjects; knowledge was provided when studying complex themes.

Comprehensive education was regulated by state regulations, took place on the basis of a single curriculum and was mandatory. At the heart of the comprehensive programs was labor education and, accordingly, preparation for labor activity (in the village – for agriculture, in the city – for industrial) (Chernenko, 2010). On the one hand Modern ideas of integration were realized through such comprehensive education, and on the other hand, the program built in this way leveled the role of academic subjects.

Therefore, a significant achievement of this period (1920-1950) was the compulsory and free primary education, the introduction of the Ukrainian language, and the creation of Ukrainian textbooks. Outstanding educators of this period laid the foundations of didactics of primary education in Ukraine. Scholars emphasized the importance of cognitive development, the formation of interest in cognitive activity, purposeful development of cognitive processes (memory, attention, thinking), and individualization of education. However, the problem of insufficient funding for education and lack of premises remained unresolved.
RESULTS

*Teachers training (1920-1950)*

At the beginning of the 1920s, teacher training in Western Ukraine was carried out through the completion of five-year teacher seminars. Some of these seminars organized five-year teacher training courses specifically for preparing primary school teachers. Starting from 1928, graduates of eight-year gymnasiums could obtain a teaching profession through two-year pedagogical courses.

In addition to the Institutes of Public Education (IPE) and pedagogical courses in accordance with the «Code of Laws on Public Education in the Ukrainian SSR», there were also pedagogical technical schools with departments of social education, vocational education and political education for the training of teachers.

Teachers who had «anti-Soviet ideas» were ousted from secondary schools. Accordingly, the Soviet government needed new teaching staff who would be able to «accept and implement the party’s policy in the field of education», regardless of their competence. The establishment of a unified system of pedagogical education and the organization of IEE instead of universities led to an increase in the number of specialists with higher and secondary special pedagogical education and with insufficient theoretical and methodological training.

In addition, in the early 1920s, special commissions were created for people who wanted to teach, but did not have a pedagogical education. Such commissions held colloquia, according to which the amount of formal knowledge had to correspond to that required for admission to the ENO. Then persons who wished to engage in pedagogical activities had to undergo a two-week internship, and in the future were sent as interns to those institutions in which they wanted to work. After a year of work in an educational institution, individuals had to submit a report on their work and, subject to positive feedback, they could receive a certificate for the right to teach.

The introduction of compulsory primary education in 1930 necessitated the training and retraining of teaching staff and, overall, the restructuring of the system of teacher education. In 1930, the USSR government adopted resolutions «On the Reorganization of Higher Educational Institutions, Technical Schools, and Workers’ Faculties» and «On the Reorganization of the Network and Systems of Teacher Education in Ukraine». According to these resolutions, three types of educational institutions were defined:

- higher pedagogical schools - pedagogical institutes;
- secondary pedagogical schools - pedagogical technical schools;
- two- and one-year pedagogical courses (Nikolina, 2013).

**Primary Education (1950-1980)**

The goal of primary education during the second part of the specified period (1950-1980) was to educate a well-rounded personality, including the formation of basic moral, labor, health, and aesthetic values in younger students.

However, in primary education, the values of the totalitarian state prevailed with the aim of shaping the «Soviet person»: young schoolchildren were involved in the children’s communist movement, conformity was cultivated in the Rules for Students, and the dominance of state and collective interests was emphasized. The content of primary education was based on
the principles of politicization, Russification, and standardization (Gavryленко, 2012). The subject-spatial environment in primary school, as well as the aesthetics of the interior, had to meet the criteria of ideological and political orientation.

Nevertheless, this period was characterized by the activation of ideas of humanistic pedagogy, developmental and problem-based learning, etc. For instance, problem-based pedagogical laboratories were initiated, advanced pedagogical experience was actively deployed, experimental work was conducted, and pedagogical systems with a distinctly humane personality position of their authors were created.

For example, at the core of the pedagogical system of the prominent educator V. Sukhomlynsky was the child’s personality as the intrinsic value and the goal of the educational process. The leading ideas of his system were humanization, naturalness, the development of creativity, and the self-activity of students. The goal of the educational process for the teacher was considered to be the comprehensive development of the individual: moral, intellectual, physical, and aesthetic.

Among the new approaches to teaching, the ideas of L. Vygotskyi about the interrelation of learning and development gained significance. Thus, in the 1960s-1970s, the system of developmental learning by L. Zankov gained the greatest recognition. In various cities of Ukraine, there was a network of such primary classes. The didactic peculiarity of lesson construction was based on the formation of full-fledged learning motives and involved active participation of children. Among the active methods within the framework of developmental learning were discussions, exchange of ideas, analysis of observations, sensory experience, comparison, classification, and justification of conclusions; various forms of organizing educational interaction in the lesson and extracurricular activities were applied (Zamashkina, 2007).

Under the influence of the theory of developmental learning, along with educational and upbringing tasks, developmental tasks were introduced: development of thinking, imagination, speech, memory, cognitive abilities, observability, and independent activity of students (Gavryленко, 2012).

In turn, the ideas of problem-based learning were reflected in the application of methods of problematic presentation of educational material (the teacher formulates the problem and demonstrates various ways of its solution); partially-search method (the teacher poses the problem, and students independently perform certain stages of its solution); execution of research-cognitive tasks (observation of nature, life, and work of people). To stimulate children’s mental activity, heuristic discussions, games, creative tasks were applied.

In the 1980s, the content of primary education was significantly influenced by the ideas of innovative educators, who proposed their own advanced technologies. After the proclaimed reform of general and vocational education in 1984, the emphasis shifted towards purposeful formation of learning activity; mastering knowledge and forming skills and abilities of subject content; creating conditions for self-expression and development of abilities of young students; forming an integral «ability to learn» etc. Principles of national orientation, depoliticization, child-centeredness, differentiation, individualization, etc., began to be declared, which became the basis for further development of national primary school.

As for the organization of the educational process, there was a search for the optimal
structure of the academic year; the duration of lessons (especially in the 1st grade, which was 35 minutes), teaching of singing (music), drawing, physical education by specialists. Preparatory classes for children aged 6 were started at schools and kindergartens, which was caused by the complexity of mastering the content of the 3-year school by students. Attention was paid to the didactic features of the lesson in the first grade of the four-year primary school, and significant importance was given to play, taking into account the age characteristics of six-year-old first-graders. However, insufficient funding, lack of proper material and technical base did not allow for the transition to a four-year term of study within the planned timeframe. Therefore, both the three-year and four-year primary schools operated simultaneously. At the same time, the network of author schools and schools with in-depth study of individual subjects expanded; private schools appeared; a new type of educational institution, «school-kindergarten» was initiated.

Alongside traditional lessons, teachers began to widely implement excursions, extracurricular forms of organization of education (clubs, meetings with interesting people), and non-standard lessons: research lessons, reflection lessons, discovery lessons, game lessons; olympiads and educational competitions were initiated. In addition to traditional methods, practical work, experiments, observations, elements of problem-based and programmed learning, and other active teaching methods were used. Machine and non-machine programmed control was used to check knowledge assimilation.

Thanks to technological progress, new teaching aids appeared: film projectors, tape recorders, record players, electrified boards, slide projectors, etc. Separate rooms were created for labor training, improvement of sports and playgrounds, and so on (Gavrylenko, 2012).

Primary education during this period was considered as the foundation for further successful learning.

**Teacher Training (1950-1990)**

The content of professional training of teaching staff in the system of higher pedagogical education in Ukraine during the specified period was quite standardized and was determined by the regulatory documents of the Ministry of Education of the USSR. The updating of the content of training of primary school teachers was facilitated by the introduction of author’s techniques and innovative approaches and technologies (developmental, problem-based, differentiated, programmed learning, etc.).

In 1955, the Department of Primary Education was established at the Institute of Pedagogy of the National Academy of Educational Sciences, which was reorganized into a laboratory of teaching and upbringing of younger students in 1961, the researchers of which created fundamentally new provision for students of primary classes.

Analyzing the system of training primary school teachers in Ukraine, M. Skorobohatova notes that pedagogical education in the post-war years (1945-1955) was primarily aimed at restoring the quantitative indicators of teachers. The content of training of primary school teachers mostly duplicated the content of the program of senior classes of secondary schools, and the main function of training primary school teachers was in comprehensive harmonious development, formation of necessary knowledge and skills, ideological, intellectual, moral,
aesthetic, and physical abilities in students, as well as preparation for labor activity.

Teachers of primary classes were trained in pedagogical classes, pedagogical colleges, on courses at teacher training institutes, and teacher improvement institutes through full-time, part-time, and evening forms of education. The training periods varied from several weeks to four years.

In the next decade (1956-1964), the system of training primary school teachers was established, the basics of methodological training were developed, and its content and form were unified. Changes occurred in the structure of education: future primary school teachers were trained in pedagogical colleges (2 or 4 years of study) and pedagogical institutes (4 or 5 years of study). The requirements for the level of scientific-theoretical, practical, and methodological training of teachers were raised (Skorobogatova, 2010).

Research on the formation of the system of professional training of primary school teachers by K. Avramenko (2018) suggests that changes in educational programs and plans were taking place in the 1950s and 1960s. For example, in 1956, 40% of the educational load was allocated to socio-political disciplines, 25% to psychological-pedagogical training and pedagogical practice, and 35% to specialized and methodological training. Lecture format teaching was preferred (40% of classroom time). «Calligraphy with methods of teaching it in school» was introduced into the curriculum; special training for pedagogical practice in pioneer camps was introduced.

In 1959, the subject «Handicrafts with methods of teaching it» was introduced, and special courses and seminars were proposed, as well as writing term papers by students on the methodology of languages or arithmetic.

One of the new forms of work in higher pedagogical institutions was the organization of advanced pedagogical experience schools, within which young teachers could observe lessons; create methodological developments, lesson plans, etc., with the help of experienced specialists; discuss innovations in methodological literature (Avramenko, 2018).

During the 1960s-1980s, educational plans and programs for the training of primary school teachers in higher education institutions were improved; methodological training was improved, achieving unity between theoretical and practical training in teaching professional disciplines. One of the innovations of this period was the preparation of teachers for organizing creative collective educational activities and developing readiness to implement the principles of cooperative pedagogy. The number of faculties for training primary school teachers in higher education institutions increased.

The 1980s were characterized by the search for an optimal model of methodological training for future teachers, attempts to strengthen the connection between teaching professional disciplines in higher education institutions and school programs. At the end of the 1980s, one of the tasks of training primary school teachers became the development of national peculiarities and traditions (Avramenko, 2018; Skorobogatova, 2010).

Thus, during the specified period, a system of pedagogical education was built: a regulatory framework was created; types of educational institutions where primary school teachers were trained were determined; the content, educational plans, and programs of training were updated, etc. However, the standardization of training content, predominance of passive teaching methods in higher education institutions, excessive control by the

Primary Education (1991-2015)


During the last decade of the 20th century, both the three-year and four-year primary schools operated simultaneously. Only from September 1, 2001, did education in all primary schools of the first level become four years.

Educational tasks included the formation of subject-specific and general educational skills, particularly «learning skills». Special importance was attached to solving tasks of national upbringing and the formation of younger students’ universal, national, civic, ecological, and personal values. A characteristic feature of primary education in the 1990s was its focus on the development of the child’s personality (natural abilities and talents, national identity, self-expression), particularly through the application of humanistic technologies and the introduction of personality-oriented technology. In addition, the leading ideas and approaches of this period were:

– encouraging students to self-analyze their methods of activity, self-assessment;
– application of various forms of organizing educational-cognitive activity (individual, paired, group, collective);
– use of reference schemes, signal schemes;
– differentiation of the learning process in the lesson;
– studying educational material in larger units (blocks);
– organization of educational cooperation, etc. (Gavrylenko, 2012)

A progressive phenomenon of the 1990s was that teachers had the opportunity to choose alternative educational plans, textbooks for different types of schools, integrated courses, etc. Private schools began to actively operate, functioning as separate primary schools or being part of I-III level educational institutions, namely:

– lyceum «Grand» (Kyiv, 1988);
– childcare center «Plekalka», which became a private full-day primary school with an emphasis on foreign language learning (Kyiv, 1991);
– author’s general education school of M. Chumarna of Ukrainian content «Tryvita» (Lviv, 1991);
– school-kindergarten with an emphasis on foreign language learning «Forest Tale» (Kyiv, 1992);
– multiprofile primary private school «Athens» (Kyiv, 1994);
– secondary general education school-gymnasium of private ownership with a humanitarian direction of teaching content «Revival» (Lviv, 1995);
– private school-kindergarten «First Swallow», where the idea of creative partnership between teacher and child was realized (Ivano-Frankivsk, 1996), etc.

During this period, educators continue to refer to the theoretical foundations of the developmental teaching system, however, they do not use textbooks created by Russian scientists. The primary grades of schools in Kharkiv, Luhansk, and Mariupol actively worked according to the developmental teaching system. Ukrainian researchers of the developmental teaching system dedicated their work to increasing the motivation for educational activities and emphasized the development of the personality of young schoolchildren in educational activities (Zamashkina, 2007).

Starting from the 2000s, alternative pedagogical technologies are being introduced, expanding the opportunities for primary education seekers: «Rostok», «Intellect of Ukraine», «Rozumnyky» (Smart Kids), STEM education, etc. Measures for informatization of education and computerization of schools intensified, for example, computer science education was introduced from the 2nd grade.

According to the State Standard (2005), primary education began to be based on the principles of continuity, accessibility, scientific nature, individualization, humanization of the interconnection of teaching, upbringing, and development, shaping a new educational paradigm - the revival of the national school, child-centered approach to education.

Thus, the greatest achievements of the specified period were the development of the normative-legal framework of the national education system in general and primary education in particular; the final transition to a four-year primary school, the introduction of the State Standard of General Primary Education (2000, with changes in 2005; 2011); an increase in the number of private primary schools, alternative/author’s programs, new technologies, forms, and methods of teaching young schoolchildren. Primary school began to operate on the principles of humanism, democracy, child-centeredness, and personality-oriented education.

**DISCUSSION**

**Teacher Training (1990-2015)**

At the end of the 1990s, disciplines of a national-regional component were added to the curricula of teacher training programs, and a prerequisite for curriculum development became the presence of three cycles of disciplines: socio-economic, psychological-pedagogical, and specialized training. Educational qualification levels and types of educational institutions preparing future teachers were defined as follows:

– pedagogical colleges: Junior specialist (2-4 years);
– pedagogical colleges: Bachelor (4-5 years);
– pedagogical institutes: Bachelor – Specialist (4-6 years);
– pedagogical universities: Bachelor – Specialist/Master (5-6 years) (Skorobogatova, 2010).

The principles of humanization, democratization, and national orientation became the main ones in teacher training. The traditional informative function of higher education institutions began to change into the formation of a creative personality, and informational-explanatory teaching transformed into effective teaching, the essence of which lies in the fact that students, in addition to acquiring knowledge, master methods of obtaining it.

In 2002, the State Program «Teacher» was approved, which stated that the teacher plays a key role in education, and state policy is implemented through the activities of educators. Among the outlined problems in the document, it is noted that updating the content of pedagogical education is required, including ensuring an optimal balance between professional-pedagogical, fundamental, and socio-humanitarian teacher training; emphasis is placed on the need to bridge the gap between the content of pedagogical education and the achievements of pedagogical science and practice; there is an emphasis on the need to prepare teachers to work with gifted children and children with special educational needs.

The program outlined the goal, main tasks, expected results, and specific measures (up to 2021), among which: «ensuring a variety of models and programs for acquiring pedagogical education in higher educational institutions of various types and based on different educational and educational qualification levels»; development of state standards for higher pedagogical education, etc.

In 2004, the Conceptual Principles of Development of Pedagogical Education of Ukraine and its Integration into the European Educational Space were approved, which defined the goal, tasks, justified the system of pedagogical education; educational, educational-qualification levels and qualifications; the content of pedagogical education; specified features of the organization of the educational process, etc. Thus, among the tasks of developing pedagogical education, «modernizing the educational activities of higher pedagogical educational and scientific institutions that prepare pedagogical and scientific-pedagogical workers, based on the integration of traditional pedagogical and modern multimedia educational technologies, as well as creating a new generation of didactic tools» was determined.

The practice of obtaining double specialties and additional specializations is being introduced. The curriculum includes normative and selective parts, the percentage of which gradually increases; special courses and electives appear in the curricula. The number of hours for studying disciplines of the pedagogical cycle, practical, psychological, and methodological training is increasing. The system of licensing and accreditation of higher education institutions is being formed and develop (Skorobogatova, 2010).

At the same time, the problem of applying innovative technologies and active teaching methods in higher education institutions remains relevant, which would model professional activities in primary school.

Thus, a retrospective analysis of the formation and development of primary education in Ukraine proves that the content of primary education was determined by socio-political, socio-economic, and pedagogical factors, as well as technological progress. In fact, until the 1920s, primary school remained the only accessible way to acquire elementary education: learning to read, write, and count. Reforming primary education moved towards
humanization, democratization, child-centeredness, from authoritarian to personality-oriented teaching, from a school of knowledge to a school of skills, from politicized Soviet content to nationally oriented education. Forms, methods, and technologies of teaching gradually diversified.

A challenging evolutionary path also took place in the requirements for the training of primary school teachers: from teaching assistants without specialized pedagogical education to the formation of a tiered system of primary school teacher training in Independent Ukraine.

The content, forms, and methods of professional teacher training depended on the development of psychological-pedagogical sciences, the scientific-methodical level of preparation of university instructors, and so on. Practical orientation of teacher training gradually strengthened, the portion of self-preparation of students increased, and the share of elective components in curricula grew.

CONCLUSION

The adoption of the Law of Ukraine «On Higher Education» in 2014 and the approval of the Concept for the Implementation of State Policy in the Reform of General Secondary Education «New Ukrainian School» in 2016 opened up new prospects for the further development of the system of primary teacher training. Higher education institutions faced the task of updating the content of training for future primary school teachers in accordance with the Conceptual Principles of the Reform of Secondary Education «New Ukrainian School»; there was an increased need for practice-oriented training of students and the search for mechanisms for its organization; the necessity of implementing the educational process based on competency-based and activity-based approaches was emphasized, which should be harmonized with European experience.

The specific features of primary education in the defined sixth stage (2016 - present) and the system of teacher training in the conditions of the New Ukrainian School are perspectives for our further research.

REFERENCES

LEGAL REGULATION OF LOCAL TAX ADMINISTRATION

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ABSTRACT. Administration of local taxes is an important aspect of financial decentralization and strengthening of local self-government in Ukraine. This topic examines legal acts regulating the process of setting, calculating, paying and controlling local taxes, as well as analyzes existing problems and prospects for improving legal regulation in this area. The basis of the legal regulation of the administration of local taxes in Ukraine is the Tax Code of Ukraine, the Law of Ukraine „On Local Self-Government in Ukraine”, the Budget Code of Ukraine and a number of by-laws that provide detailed administration procedures and mechanisms. The establishment of local taxes is carried out by local councils, which determine tax rates, payment procedures and benefits within the limits set by national legislation. Analysis of current legislation reveals key aspects and problems of legal regulation of this topic. In particular, there is a need to increase the flexibility of local authorities, improve transparency and accountability of the use of tax revenues, simplify administration procedures and reduce the bureaucratic burden on taxpayers. Thus, the legal regulation of local tax administration is a key factor of financial decentralization, which requires constant improvement to ensure a stable and transparent flow of funds to local budgets and strengthening of local self-government.

Keywords: administration of local taxes, local self-government, tax code of Ukraine, transparency of tax revenues, automation of tax processes.

INTRODUCTION

In modern conditions, the effective administration of local taxes becomes an important component of financial management at the level of local communities. With this in mind, scientific research devoted to the analysis and assessment of the local tax administration system has great theoretical and practical significance.

The relevance of the topic is due to the need to optimize tax collection mechanisms at the local level, which in turn will contribute to increasing the financial stability of territorial communities, ensuring their needs and development. Further development of the relevant field of law, both theory and practice, requires systematic analysis and improvement of local
Recent studies and publications directly related to the topic focus on analyzing the effectiveness of current administration systems, identifying problems, and proposing improvements. At the same time, previously unresolved aspects, which are important to highlight in this article, include the analysis of the possibilities of involving local communities in the process of tax administration and their active participation in making financial decisions at the local level (Ryzhiy, 2021).

MATERIALS AND METHODS

The following materials and methods were used to implement the research objective:

**Materials:**
- Normative and legal acts. The Tax Code of Ukraine, the Law of Ukraine „On Local Self-Government in Ukraine“, the Budget Code of Ukraine and other relevant legal acts related to the administration of local taxes were analyzed.
- Scientific articles and publications. Scientific works, publications in specialized magazines and other scientific sources containing information on the legal regulation of local tax administration in Ukraine and abroad were studied.
- Statistics and reports. Official statistical data and reports of ministries and other authorities were used regarding the volume of local tax collection, their structure and efficiency of administration.

**Methods:**
- Documentary analysis. A detailed analysis of regulations, scientific articles, publications and statistical data on the administration of local taxes was carried out.
- Comparative analysis. A comparative analysis of the legal regulation of local tax administration in Ukraine and in other countries was conducted in order to identify features and best practices.
- Synthesis and generalization. Methods of synthesis and generalization were used to systematize and analyze the obtained data, identify patterns and establish conclusions.

These materials and methods made it possible to carry out a comprehensive analysis of the legal regulation of local tax administration in Ukraine and to identify the main problems and prospects for improving the system (Maidannik & Zhuravel, 2020).

RESULTS AND DISCUSSION

The legal regulation of the administration of local taxes in Ukraine is based on a number of legislative and normative legal acts that determine the types of local taxes, the procedure for their establishment and administration, as well as the rights and obligations of payers and controlling bodies. Here are the main aspects and analysis of the current legislation (Constitution of Ukraine, 1996):

**Basic legislative acts**
- Tax Code of Ukraine
- Article 10: Defines the types of local taxes and fees that can be established by local self-government bodies, in particular:
• Property tax (tax on immovable property other than land; transport tax; land fee).
• Single tax.
• Tourist tax.
• Fee for parking spaces for vehicles.
• Articles 265-290: Regulate the procedure for calculation, payment and administration of each type of local taxes.

Law of Ukraine „On Local Self-Government in Ukraine”
• Article 26: Defines the powers of local councils to set local taxes and fees, as well as approve local budgets.
• Article 69: Establishes that local budget revenues are generated from local taxes and fees, among other sources.

Budget Code of Ukraine
• Article 64: Determines local budget revenues, including local taxes and fees.
• Article 71: Establishes the procedure for distributing revenues from local taxes between budgets of different levels.

Normative and legal acts
Orders of the Ministry of Finance of Ukraine
• For example, orders on the approval of tax declaration forms, the procedure for their filling and submission, related to local taxes.

Resolutions of the Cabinet of Ministers of Ukraine
• Regulates the details of local tax administration, such as methods of valuing real estate for tax purposes (On local self-government in Ukraine, 1997).

Basic aspects of local tax administration
Setting taxes:
• Local councils have the right to establish local taxes and fees, approving the relevant decisions, which must be made public and subject to execution in the subordinate territory.
• Tax rates can be set within the limits defined by the Tax Code.

Tax payment procedure:
• Payers of local taxes are obliged to submit tax declarations within the established terms, in accordance with the forms approved by the Ministry of Finance.
• Taxes are paid to the accounts of local budgets specified in the relevant decisions of local councils.

Tax payment control:
• Controlling bodies (mainly local tax inspectorates) check the correctness of calculation and timeliness of payment of local taxes.
• In case of detection of violations, control bodies have the right to apply sanctions provided for by law.

Problems and prospects for improvement
Problems:
• Insufficient flexibility of local authorities in setting tax rates and benefits.
• Insufficient transparency and accountability in the use of tax revenues.
• Complexity of administration procedures and high level of bureaucracy.
Prospects for improvement:

- Giving greater autonomy to local communities in setting and administering local taxes.
- Implementation of modern information technologies for automation of tax administration processes.
- Increasing the level of transparency and public involvement in the decision-making process regarding local taxes.
- Simplification of declaration and tax payment procedures for taxpayers, reduction of administrative burden.

Thus, the current legislation of Ukraine provides the basis for the administration of local taxes, but there is considerable potential for its improvement in order to increase efficiency, transparency and involvement of local communities in this process (Bandurka, 2014).

Reforming the system of local tax administration is an important task for ensuring the financial autonomy of local communities and improving the efficiency of tax collection. Here are some suggestions for legislative and regulatory changes that could facilitate this process:

1. Improvement of the Tax Code of Ukraine
   - Simplify administration procedures. Amend the Tax Code to simplify the procedures for calculating and paying local taxes, which will reduce the administrative burden on taxpayers and local governments.
   - Differentiation of tax rates: Allow local governments to set tax rates more flexibly, taking into account local economic conditions and social needs.
   - Automation of processes. Enshrine at the legislative level the mandatory implementation of modern information systems for the automation of tax administration.

2. Increasing transparency and accountability
   - Mandatory publication of decisions. To demand from local self-government bodies, the mandatory publication of decisions on the establishment of local taxes and fees, as well as reports on their use.
   - Public discussions. Introduce mandatory public discussions before making decisions on changes in local taxes, which will increase the level of trust of citizens in local authorities.

3. Extension of the rights of local communities
   - Introduction of new local taxes. To grant local self-government bodies the right to introduce new types of local taxes that correspond to the specifics of their territories.
   - Local tax initiatives. Develop mechanisms for initiating and approving tax innovations by local communities through local referenda or citizen meetings.

4. Increasing the efficiency of administration (Savchenko, 2018)
   - Professional training. Provide regular training and advanced training of local government employees on tax administration issues.
   - Cooperation with the private sector. Implement public-private partnership mechanisms for tax administration, which may include outsourcing some functions to improve efficiency.

5. Changes in the Budget Code of Ukraine
   - Fixation of the share of tax revenues. Ensure that the share of tax revenues remaining at the local level is legislated for the guaranteed financing of local needs.
• Stimulation of community development. Implement financial incentive mechanisms for local communities that achieve high rates of local tax collection and effective use of budget funds.

6. Integration with state information systems
• Data exchange. Ensure the integration of local tax administration systems with state information systems for data exchange, which will increase the accuracy of accounting and reduce the number of errors and abuses.
• Electronic document management. Implement electronic document flow between taxpayers and local self-government bodies to simplify the process of submitting and processing tax returns.

7. Development of public control mechanisms
• Public councils. Create community councils under local authorities to oversee the administration of local taxes and ensure transparency in their use.
• Performance indicators. Introduce public indicators of the effectiveness of local tax administration, which will allow communities to evaluate the work of local authorities and make informed decisions.

These proposals are aimed at increasing the efficiency of local tax administration, ensuring transparency and accountability of the process, as well as expanding the rights and opportunities of local communities in the field of financial management (Brown, S., & Smith, J. 2020).

Involvement of local communities in tax administration is a key element of effective local self-government. Mechanisms and tools for increasing the role of local communities in the process of tax administration can be divided into several main areas:

1. Expansion of powers of local authorities
• Establishment of local taxes and fees. Giving local authorities greater autonomy in setting the rates of local taxes, fees and benefits, taking into account the specifics and needs of the local community.
• Development of local tax policies. Creation of own strategies and plans for the development of taxation at the local level, taking into account the economic and social conditions of the region.

2. Transparency and accountability
• Disclosure of information. Ensuring the transparency of the tax administration process through the regular publication of information on the receipt and use of tax funds.
• Public discussions. Organization of public discussions on the establishment of tax rates and the introduction of new taxes, which allows taking into account the opinion of citizens in the decision-making process.

3. Public control
• Public councils. Creation of public councils or committees on tax administration at local authorities, which will ensure public control over this process.
• Feedback tools. Implementation of mechanisms for collecting and processing feedback from citizens regarding the quality of tax administration, in particular through surveys, public hearings and electronic platforms.

4. Advanced training and education
• Training programs for officials. Organization of regular training courses and seminars for employees of local authorities in order to increase their competence in the field of tax administration.

• Informing citizens. Conducting information campaigns for citizens about their rights and obligations regarding the payment of local taxes, as well as about the importance of their contribution to the development of the community.

5. Use of modern technologies
• Electronic administration. Implementation of electronic tax administration systems that simplify the process of submitting declarations, paying taxes and accounting.
• Online platforms. Development of online platforms for citizens where they can get information about local taxes, submit declarations and pay taxes.

6. Financial incentives and benefits
• Local tax benefits. Establishment of local tax benefits for certain categories of taxpayers, which will stimulate the development of business and socially significant projects at the local level.
• Financial incentives. Introduction of a system of financial incentives for communities that demonstrate high rates of collection and effective use of local taxes.

7. Intermunicipal cooperation
• Joint projects. Initiating joint projects between neighboring communities to optimize tax administration, share experiences and share resources (Bondaruk, 2008).
• Advisory groups. Creation of advisory groups from representatives of different communities to discuss and solve common problems in the field of local taxation.

8. Involvement of the business community
• Public-private partnership. Development and implementation of models of cooperation between local authorities and business to improve the administration of local taxes.
• Consultations with entrepreneurs. Regular consultations with representatives of the business community to take into account their suggestions and comments on tax policy at the local level.

These mechanisms and tools will contribute to the more active involvement of local communities in the process of tax administration, increasing the efficiency of their collection and use, as well as the development of financial autonomy and transparency of local self-government (Garcia, M., & Martinez, L. (2018).

The international experience of local tax administration demonstrates a variety of approaches and practices that can be useful for improving the system of local tax administration in Ukraine. A review of models and practices in different countries allows us to identify successful examples that can be adapted to Ukrainian realities (Formation of local budgets: foreign experience, 2011).

1. The United States
• Administration model. In the United States, the system of local taxes is highly decentralized. Local governments (counties, cities, towns) have the right to impose various types of taxes, such as property tax, sales tax, income tax, car tax, etc.
• Administration practice. The use of modern technologies for assessing the value of
property and collecting taxes. There is also a high level of transparency and accountability to citizens through the publication of budgets and reports.

2. Canada
- Administration model. In Canada, local taxes are also administered at the municipal level. The main local taxes are real estate tax and municipal fees.
- Administration practice. Carrying out regular revaluation of real estate to ensure fair taxation. Involvement of citizens in the discussion of local budgets and tax rates.

3. Great Britain
- Administration model. In Great Britain, local councils have the right to set property tax (Council Tax), which is the main source of funding for local services.
- Administration practice. Use of electronic systems for administration and payment of taxes. Development of detailed manuals for citizens explaining the taxation process.

4. Germany
- Administrative model. In Germany, municipalities have the right to set several types of local taxes, including property tax and business tax.
- Administration practice. High level of coordination between federal and local authorities. Implementation of mechanisms to reduce the tax burden on small businesses.

5. Sweden
- Administration model. In Sweden, municipalities have the right to set local income tax, which is the main source of local income.

6. France
- Administration model. In France, local authorities can impose different types of taxes, including property tax, residence tax, and business tax.
- Administration practice. Use of complex information systems for tax administration. Special support programs for small businesses and startups.

Conclusions
Key aspects for borrowing:
- Decentralization and autonomy. Giving local communities more power to set and administer local taxes.
- Modern technology. Use of electronic systems for assessment, collection and control of payment of local taxes (Kmit & Vovchansky, 2018).
- Transparency and accountability. Ensuring open access to information on the receipt and use of tax funds.
- Public participation. Involvement of citizens in discussion and decision-making regarding local taxes (Babin, 2018).
- Simplification of procedures. Simplification of tax calculation and payment processes to reduce the administrative burden on taxpayers and authorities.

Adapting these aspects to Ukrainian realities can contribute to increasing the efficiency and transparency of local tax administration, which, in turn, will ensure stable revenues to local budgets and the development of local communities (Johnson, T. (2017).
The results of the study proved that the system of administration of local taxes in Ukraine needs significant improvements. The main results of the study include:

Identification of problems. The main problems faced by the local tax administration system were identified, in particular, insufficient transparency and accountability, high level of bureaucracy, complexity of procedures for taxpayers and insufficient flexibility in setting rates and benefits.

Analysis of legislation. The analysis of the current legislation on the administration of local taxes made it possible to determine the main norms regulating this process and to identify gaps and contradictions in it (Dumchikov, 2018).

International experience. Studying the international experience of local tax administration made it possible to identify best practices and innovative approaches that can be applied in Ukraine to improve the system.

The author’s personal contribution consists in a careful analysis of scientific literature, legislation and practice, as well as in the formulation of specific proposals and recommendations for improving the system of local tax administration in Ukraine.

The study of local tax administration is a relevant topic for many scientific studies and publications (Popova, 2018). Previous studies usually focus on aspects such as legal regulation, financial decentralization, the efficiency of the administration system and its impact on the development of local communities.

Some researchers have examined the effectiveness of current local tax administration procedures, in particular, the quality of service to taxpayers and the level of corruption in this area. Others focused on examining the legislative environment and determining its impact on system effectiveness. In addition, some researchers have investigated the relationship between the administration of local taxes and the level of economic development of local communities (Khlibok, 2009).

However, an aspect that may not have been sufficiently explored in previous research is the issue of involvement of local communities in tax administration. This means not only consideration of the impact of administration on the local communities themselves, but also the active participation of citizens in the administration process, which may include involvement in budget planning, monitoring of expenditures, and control over the use of tax funds. Such an approach can contribute to increasing efficiency and responsibility in the management of local finances.

**CONCLUSION**

As a result of the conducted research, the following conclusions can be drawn:

The current state of the local tax administration system in Ukraine: The study found that the local tax administration system in Ukraine has significant problems, such as insufficient transparency and accountability, high levels of bureaucracy and complex procedures for taxpayers.

Analysis of current legislation and regulations. The legal acts regulating the administration of local taxes in Ukraine were analyzed, and gaps and contradictions in the legislation were identified.

International experience. The study of international experience made it possible to identify
best practices and innovative approaches to the administration of local taxes that can be used in Ukraine to improve the system.

Suggestions for improvement. On the basis of the obtained results, specific proposals for changes in legislation and regulations aimed at improving the system of local tax administration were developed.

Final conclusions. The findings of the study indicate the need for further reforms and measures aimed at improving the system of local tax administration in Ukraine, taking into account best practices and international experience.

The obtained results have important practical significance for the development and implementation of effective measures to improve the local tax administration system in Ukraine. Also, they can serve as a basis for further scientific research in this field and contribute to the further development of the scientific base on issues of financial management at the local level.

RECOMMENDATION

These article materials may be useful to a wide range of interested individuals and organizations, including:

State institutions and local self-government bodies. The results of the study can be useful for officials in state administration and local self-government bodies, who are responsible for the development and implementation of policies in the field of local tax administration.

Scientific community. The results of the study can be useful for scientists who are interested in the problems of financial management and administration of local taxes, and can serve as a basis for further research in this field.

International organizations and donor institutions. The results of the study can be useful for international organizations and donor institutions that provide support to Ukraine in the implementation of reforms, including reforms in the field of financial management and tax administration.

Public organizations and the expert community. The results of the study can be useful for public organizations and experts in the field of financial management and anti-corruption, who are working to improve the transparency and efficiency of the tax administration system.

REFERENCES


GOOD GOVERNANCE DOCTRINE AS A FACTOR IN THE DEMOCRATIZATION OF GOVERNANCE (ON THE EXAMPLE OF UKRAINE)

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ABSTRACT. The relevance of the study is stipulated by a number of factors, namely Ukraine’s course towards European integration and implementation of the good governance principles, the long-term functioning of the Ukrainian society under martial law allowing to determine the connection between good governance and democracy. The purpose of the study is to establish the connection between the democratization of the state and law regime and good governance through the analysis of the implementation of the good governance principles in Ukraine. Content analysis made it possible to assess the historical and political context of Ukraine, the influence of various factors on the processes of governance and democratization is investigated. The hermeneutic method played an important role during the analysis of the legislation, which made it possible to clarify the state of normative consolidation of good governance principles. The case study method made it possible to study specific examples of the application of the good governance doctrine. The comparative method was used to compare the model of good governance with the practice of government institutions’ activity in Ukraine. Results. The principles of good governance are closely related to the characteristics of democracy. Studying the implementation of the principles gives an idea of the state of democracy within the state. The level of implementation of the good governance principles reflects the degree of democracy of the state and law regime. Implementation of good governance principles leads to the democratization of the Ukrainian society. Ukraine is at the initial stage of implementing of the 12 good governance principles. Despite the initial stage, the basis for the implementation of the principles has already been laid. The war started by Russia has a negative impact on the effectiveness of the implementation of the good governance principles. Overcoming the factors that hold back the implementation of the principles is a key to democratization of Ukraine. The research materials can be the basis for further study of good governance and democratization of the Ukrainian society, and will also be useful for government institutions to develop comprehensive programs for good governance implementation.

Keywords: democracy; good governance; public administration; principles of good governance; rule of law.

INTRODUCTION

In Ukraine, the importance of the good governance doctrine is growing. This is stipulated by the society’s awareness of the necessity of an effective management system that is based on ethical principles and meets the standards of justice. “The urgency to introduce the
principle of good governance in Ukraine as a new conceptual form of organizing society’s life is explained, first of all, by the fact that currently a mixed system of public administration is functioning in Ukraine, which contains signs of the concept of a new public management closely intertwined with the remnants of the soviet administrative system” (Pavlov, 2022).

For a long time, Ukraine functioned under an undemocratic regime. Therefore, now the Ukrainian society strives for the implementation of the doctrine based on the values of the Western legal tradition, democracy, justice and humanism.

This doctrine is designed to help Ukraine overcome complex challenges and problems. Its purpose is to make a management system that will contribute to the harmonious development of society and its institutions.

The topic of good governance becomes especially relevant in the context of the European integration of Ukraine. However, compliance with high management standards and the principles of the law-based state is one of the key priorities on the way to the European Union. One can agree with O. Tkalia (2020) regarding the fact that “the implementation of the Good Governance model comprehensively solves the issue of reforming the entire public authority sphere in the direction of democratization and implementation of international standards of state building practice. Effective implementation of the European principles of good governance in Ukraine is possible under the condition of systemic reform of the executive power, which is internally contradictory, infected with corruption, closed from the society and ineffective.”

The doctrine of good governance acquired special importance for the Ukrainian society in the conditions of Russia’s armed aggression against Ukraine due to several key aspects. First, in the context of a military conflict, the importance of observing the principles of justice, equality before the law and protection of human rights becomes extremely relevant. The doctrine of good governance emphasizes the importance of recognizing the rule of law in crisis situations, which is key to ensuring law and order and protecting civil rights and freedoms. In addition, in the context of the war, the openness and transparency of the public authorities' activities acquire great importance, as they are the key to effective management of the country in crisis conditions. The good governance doctrine contributes to increasing the level of responsibility of power structures to citizens and the international community for the decisions made and their consequences. This approach helps strengthen citizens' trust in government institutions and ensure stability in the face of external aggression. Thus, the Ukrainian society in the context of Russia’s armed aggression sees the good governance doctrine not only as a system of principles and values, but also as a practical tool for statehood and sovereignty protecting and strengthening.

Some aspects of good governance were the subject of research by scientists. Thus, the understanding of the good governance doctrine and its connection with human rights and the rule of law were studied by A. Berendieieva et al (2022). A similar aspect was covered by such scientists as A. Aparov et al (2020); Pradeep Kumar (2018). These authors’ conclusions allow us to understand the essential aspect of good governance, the role of good governance in the implementation of the public authorities’ task to ensure human rights.

From a methodological point of view, the paper of J. Cilliers (2021) on the difficulties of spreading democracy in Africa is important for us: “Africa, too, has become increasingly
democratic, but often in name only: regular elections are often façades for corrupt, autocratic regimes. Cilliers explains how, in fact, competitive politics in poorly developed countries with weak political institutions may actually hinder development." The author indicates the problems that society faces when implementing the good governance provisions (Cilliers, 2021). This paper is quite significant for our research because it reveals a similar problem. However, the peculiarity of the conditions of of the Ukrainian society existence (being the frontier of Eastern and Western legal values; the choice of the European direction of development; the prosecution of a defensive war caused by the armed aggression of Russia (having one of the strongest armies in the world); the desire to exceed the limits of a hybrid state regime into a democratic one) creates a new “emperical basis” for testing the provision on the correlation between good governance and democracy, on the importance of implementing good governance for the democratization of the state regime.

F. Hendriks (2020) covered the understanding of values in the context of democratic governance improving. The author interprets this topic through two discourses (1) democratic innovations; 2) management innovations. The provisions of this paper are crucial for understanding the factors that improve democratic procedures.

At the same time, one should agree with J Ishiyama’s (2019) statement that “Although it is often assumed that there is a natural connection between democracy and governance, there is remarkably little empirical work that tests this relationship cross-nationally.”

The cited papers make a basis for the analysis of the chosen research subject, providing understanding of the good governance doctrine, the properties of good governance and its connections with other values, namely human rights, the principle of the rule of law and democracy. Herewith, the study of the good governance doctrine as a factor of democratization of management under the specified specific conditions was not conducted, which affects the relevance of the topic.

**MATERIALS AND METHODS**

The research hypothesis assumes the existence of connection between good governance and society democratization. Herewith, Ukraine was chosen as the basis for the analysis of such a correlation, which is due to the Ukrainian society functioning peculiarities (that is indicated above).

Within the scope of testing the research hypothesis, an analysis of specific examples of the good governance doctrine's application in Ukraine was carried out including legislative initiatives, reforms in the field of public administration, as well as practical steps on the way to making an open and transparent management system, legislation, court decisions, etc. (a significant part of these sources is not reflected in the list of the sources used, given that their provisions either repeat the provisions to which there are references, or do not contain the provisions that were borrowed by us).

The given hypothesis necessitated the use of a content analysis for its verification. This method made it possible to analyze various information sources (not only scientific literature and legislation, but also publications in the mass media, and on the websites of governmental and non-governmental organizations) in order to identify the trends and approaches to the good governance doctrine implementation. This method made it possible
to evaluate the historical and political context of Ukraine, the influence of various factors on the processes of governance and democratization is studied.

The analysis of legislation in the field of public administration was conducted using the hermeneutic method, which involves a deep understanding of the text of legislative acts through the study of their context, history, and interpretation. This method allows uncovering the meaning and purpose of legal norms, determining their compliance with the general principles of the doctrine of good governance and democracy. Through hermeneutic analysis, one can identify the specific mechanisms and procedures provided by legislation to ensure the principles of transparency, openness, and citizen participation in decision-making. It is also essential to determine the guarantees provided to citizens in exercising their rights and freedoms in interaction with state authorities. The hermeneutic approach helps reveal not only the formal content of legislative norms but also their true meaning and potential for the development of democratic institutions and governance processes.

The use of the case method study made it possible to explore specific examples of good governance doctrine application in Ukraine with further analysis of their impact on the governance democratization processes.

The comparative method was partially applied. The model of good governance, formed in the Western tradition of law, was taken as the basis of the comparison. The relevant provisions were compared with certain aspects of public administration in Ukraine that made it possible to formulate conclusions about the state of the good governance doctrine implementation into the national law.

These methods make it possible to systematically investigate the impact of the good governance doctrine on the democratization of governance in Ukraine and draw reasonable conclusions about its effectiveness and prospects.

**RESULTS**

European integration as a direction of Ukraine’s development conditions the implementation of the good governance principles. The state of implementation of the good governance requirements involves the analysis of the 12 good governance principles and their implementation into relations concerning the authority institutions’ functioning.

The analysis of the 12 principles of good governance indicates their close connection with democratic governance. Therefore, studying the state of implementation of these principles is an indicator of democracy development within the society.

Ukraine has declared a course to join the European Union and is obliged to implement 12 principles of good governance. It is mainly about the implementation of the requirements of the principles of Openness and Transparency, Innovation and Openness to Change. Certain steps have also been taken to fulfill the requirements of the principle of Fair Conduct of Elections, Representation and Participation.

The issue of ensuring human rights, ethical behavior and the rule of law requires special attention. The state of implementation of these principles is quite low. This conclusion is confirmed by various international ratings (of the rule of law, democracy etc.).

One of the factors preventing the implementation of the requirements of the good governance principles is the martial law that has been introduced for more than two years.
and is the result of Russia’s armed aggression.

The obtained results are the basis for determining further implementation programs of the 12 good governance principles in relation to the functioning of government institutions. Completion of this task will become a factor in the democratization of state and law regime.

**DISCUSSION**

In Ukrainian jurisprudence, the issue of good governance remained terra incognita for a long time. This was stipulated by the nature of public administration, which reflected the values inherent in the Soviet system: detachment from an individual, bureaucratization, corruption (via the system of privileges and benefits for civil servants, etc.).

First, separation from an individual was a characteristic feature of the Soviet rule, where power and control were centralized and isolated from the needs and interests of the population. This led to insufficient openness and accessibility of administrative structures for citizens that made it impossible to develop good governance.

Second, bureaucratization was another characteristic of the Soviet system, where the complexity and opacity of bureaucratic procedures hindered the effectiveness of management and created obstacles to the development of effective management.

Third, corruption was reflected in the system of benefits for civil servants that contributed to the spread of corruption and neglect of the principles of justice and transparency.

Thus, the long-term lack of good governance in the Ukrainian legal system was a consequence of the legacy of the Soviet era characterized by detachment from the individual, bureaucracy and corruption in the state administration system.

Therefore, one can agree with the thesis of O. Dniprov (2021) that the good governance principles were not fixed at the legislative level in Ukraine; implementation of the good governance principles on the territory of Ukraine should be connected with an administrative reform and reforming of public administration, reforming the system of public administration agencies. The specified author also mentions the 12 Principles of Good Governance (Council of Europe, 2019) and provides their brief description (Dniprov, 2021). We took these 12 principles as a basis for determining the implementation of the requirements of good governance into the legal system of Ukraine.

One of the factors that intensified the attention of domestic scientists to the topic of good governance was the Revolution of Dignity, which led to the fall of the dictatorial regime and determined the European integration as a vector of Ukraine’s development.

The Revolution of Dignity, also known as Euromaidan, became a turning point in the history of Ukraine, symbolizing the aspirations of the Ukrainian people for democracy, the rule of law and the European values. The Euromaidan events demonstrated the urgent necessity for deep reforms in various areas of governance, including public administration, the judiciary, and anti-corruption measures. “The Ukrainian revolution of late 2013 - early 2014, which we call Euromaidan, the Revolution of Dignity, gave a powerful impetus to the renewal of the Ukrainian nation, the formation of its new identity” (Humeniuk, 2023).

The fall of the dictatorial regime elucidated the shortcomings of the existing system of governance, prompting scholars to turn to the concept of good governance as a basis for
effective, transparent, and accountable governance. The desire to build new democratic Ukraine has prompted scholars to explore the theoretical foundations and practical outcomes of good governance principles such as transparency, accountability, participation, and the rule of law.

In addition, the declaration of the European integration as a strategic goal of Ukraine’s development became an additional impetus for the study of good governance. The European integration necessitates the harmonization of the Ukrainian public administration practices with the European standards and norms, including those related to good governance.

Scientists recognized the importance of good governance as a prerequisite for successful European integration and sought to determine the ways to implement reforms that would bring Ukraine closer to the European standards. In this context, the topic of good governance has gained relevance among Ukrainian scientists, serving as a basis for the governance challenges analysis, political recommendations suggestion and advocating reforms aimed at building democratic, and law-based Ukraine. The Revolution of Dignity not only catalyzed the study of good governance, but also cleared up its critical importance for Ukraine’s democratic development and the European aspirations.

The European choice of the Ukrainian society is enshrined in the program documents and the legislation of Ukraine, which necessitates the implementation of the good governance principles.

As noted by the Ukrainian scientists I. Nikolina and V. Merezhko (2022), the principles of good governance formed a universal doctrine of guidelines for the development of Ukraine sharing the European values; good governance implementation is a determinant of ensuring the sustainable development of territorial communities in Ukraine, and the development of local democracy.

Sharing the given thesis, we will point out the indispensability to analyze the of good governance principles and their implementation in the Ukrainian realities (which will allow us to test the hypothesis expressed). Let’s note that we analyze each of the principles precisely in that aspect that is not sufficiently implemented in Ukraine.

Principle 1. Fair Conduct of Elections, Representation and Participation. The principle of Fair Conduct of Elections, Representation, and Participation is a fundamental aspect of good governance that emphasizes honesty, inclusiveness, and transparency of election processes, as well as ensuring representation and participation of all layers of society in political decision-making.

Fair conduct of elections encompasses a number of measures aimed at guaranteeing of free, fair and credible electoral processes. This includes ensuring equal access to the electoral process for all political parties and candidates, ensuring the independence and impartiality of elections, combating falsification and manipulation of elections, as well as providing mechanisms for citizens to exercise their right to vote without coercion or intimidation.

Representation involves ensuring that the composition of elected bodies reflects the diversity of society, including representation of women, minorities and other population groups.

Participation emphasizes the active participation of citizens in political life and governance processes. It covers not only the right to vote in elections, but also other forms of civic
participation, such as political activism, advocacy and participation in public debates and consultations. Participation requires the creation of opportunities for citizens to contribute to politics, monitor officials, and shape the direction of state policies and programs.

In Ukraine, the principle of fair conduct of elections, representation and participation is not fully implemented. Although there are no mass violations of election procedures that would significantly affect the determination of voting results, there are still some problems and shortcomings in the election process.

One of the notable achievements of the Ukrainian society is that people influence the results of elections, in particular presidential elections. For example, in 2005, 2010, 2014 and 2019, pro-government candidates did not win the elections. This indicates a certain level of democratic maturity and participation of the people in the election process, when citizens have the opportunity to express their preferences and demand responsibility for their actions from elected officials.

However, despite these positive developments, there are concerns about certain aspects of the elections in Ukraine. The following problems such as campaign finance, media bias, and political pressure remain challenges that undermine the integrity of the electoral process and limit true representation and participation of all segments of society. Marginalized groups, including minorities, women and vulnerable populations, often face barriers to political participation and are underrepresented in political institutions.

We would also like to add that the population of Ukraine is mainly serious about the elections of the head of the state; however, this cannot be said about the elections of members of parliament, and even more so about local elections (as pointed out by public organizations (Tkachuk, 2020)).

Principle 2. Responsiveness. The principle of responsiveness is a cornerstone of good governance emphasizing the duty of officials to respond effectively to the necessities, problems, and expectations of the citizens they serve. This principle involves a proactive approach to governance in which politicians and civil servants are accountable to citizens, and policies and decisions are formed and implemented in a way that reflects public interests and preferences.

Responsiveness includes several key elements:

1. Listening to Citizens. Good governance begins with active listening to citizens, including their complaints, suggestions and feedback. It requires officials to engage in dialogue with the public through various channels, such as public consultations, meetings and online platforms, to understand the diverse views and priorities of communities.

2. Addressing Needs and Concerns. After citizens have expressed their interests, good governance requires officials to take specific actions to address the identified needs of the population.

3. Transparency and Accountability. Good governance also requires transparency and accountability in decision-making processes. Government institutions must be transparent about their actions, decisions and allocation of resources. Transparency strengthens trust between the authorities and citizens and ensures effective monitoring of the officials’ activities.

4. Adaptability and Flexibility. In a rapidly changing social and economic and political
environment, operational governance requires adaptability and flexibility in policy making and implementation. Government institutions must be ready to adjust their strategies based on new information, new challenges and citizens’ needs.

This principle is often not fully implemented in the relations between the government institutions in Ukraine and the population. Local authorities mostly formally implement this principle. One of the main problems is that local authorities treat citizen input as a mere formality rather than an essential aspect of the decision-making process. Public consultations and initiatives are mostly “symbolic” where decisions are made behind closed doors, leaving citizens feeling of deprived of civil rights.

In addition, part of the forms of citizens’ participation in the processes of local governance is also formal in nature, not significantly affecting decision-making by authorities. As a result, the population felt that their voices were not heard and that their opinions did not matter to local authorities.

Principle 3. Efficiency and Effectiveness and Principle 10. Sound Financial Management. “In realizing a good government the effectiveness and efficiency of governance is one of the principles that play an important role” (Muchtar et al, 2023).

These principles are a fundamental aspect of good governance emphasizing the duty of government institutions to achieve their goals in a timely, cost-effective and efficient manner. These principles provide for the maximum use of resources, the provision of quality services, and the achievement of results with minimal costs.

Efficiency refers to the ability of government institutions to achieve their goals with minimal expenditure of resources, including time, money and manpower. This involves streamlining processes, reducing red tape and streamlining organizational structures to ensure tasks are completed in the most efficient way possible. Effective governance is characterized by the ability to provide services promptly, meeting the needs of citizens in a timely manner.

The principle of efficiency and effectiveness is a factor of trust in government institutions, as it demonstrates their ability to achieve results and perform their tasks effectively and responsibly.

These principles are not sufficiently implemented in Ukraine. Despite efforts to reform government institutions and management processes, significant problems remain in achieving optimal efficiency and effectiveness in providing administrative services and implementing relevant programs.

One of the main obstacles to the implementation of this principle is bureaucratic inefficiency and red tape in state institutions. Cumbersome administrative procedures, outdated practices, and lack of accountability often prevent timely and cost-effective delivery of services to citizens. In addition, corruption and poor governance further exacerbate inefficiencies by diverting resources, hindering the achievement of results.

In addition, budget constraints and limited financial resources make significant challenges for effective management. Underfunding of critical sectors such as health care, education and infrastructure limits the ability of government institutions to deliver basic services and meet vital needs of society.

The law “On Administrative Procedure” entered into force only in December 2023 (Verkhovna Rada, 2022).
Principle 4. Openness and Transparency. Principle 8. Innovation and Openness to Change We should agree with foreign scientists who indicate that “The openness of public information is an essential or inseparable part of democracy. The principles of democracy are participation, inclusion, representation, transparency, accountability, responsibility, free and fair competition, and solidarity” (Susniwati et al, 2021).

These principles are fundamental principles of good governance that indicate the importance of openness, accessibility and accountability in the actions, decisions and processes of government. These principles contribute to free information dissemination, promote public participation in decision-making, and strengthen trust between government institutions and citizens.

Openness means the willingness of government institutions to share information with the public in a timely manner. This involves providing citizens with access to state data and documents, as well as ensuring the transparency of decision-making processes. Openness allows citizens to be informed about the officials' actions and decisions.

Transparency, on the other hand, implies clarity and comprehensibility of actions and decisions of government institutions. Transparency allows citizens to understand how government decisions are made, how resources are allocated, and how policies are implemented, promoting public scrutiny.

The requirements of these principles are mostly fulfilled in Ukraine. In this aspect, we will mention the creation and operation of the open data portal and websites of state and local authorities. The work of the public procurement platform allowed non-governmental organizations to monitor government institutions (as a result, some planned procurements were cancelled).

The creation of an open data portal in Ukraine has significantly improved access to public information. This portal provides a wide range of data, including budget expenditures, public procurement information, demographic statistics and environmental data. By making this information available to the public in a digital format, the government has increased the transparency and accountability of its operations.

In addition, state and local government websites serve as important platforms for sharing information about government’s activities, services and policies. Citizens can access official documents, reports and contact information of government officials, which facilitates interaction between the authorities and citizens.

The Public Procurement Platform has also played a significant role in increasing transparency and accountability of public spending. By publishing procurement announcements, the platform allows for better control of public procurement processes. Non-governmental organizations and citizens can monitor this activity, identify violations or inefficiencies.

CONCLUSION

The analysis of the 12 principles of good governance indicates their connection with the democracy characteristics. Therefore, implementing the principles of good governance (which is a requirement within the framework of Ukraine’s European integration), the
Ukrainian society becomes simultaneously a democratic one. The state of implementation of the 12 good governance principles is also an indicator of democratism of a state and law regime.

The study of implementation of the 12 good governance principles in Ukraine indicates that Ukraine is only at the initial stage of such implementation, although the basis of such implementation has already been laid.

One of the factors affecting the low effectiveness of the implementation of the good governance principles is the state of war (as a result of Russia’s armed aggression).

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JOURNEY TO FOUND “IUS GENTIUM” STUDENT’S ASSOCIATION AND ITS PARADIGM FOR LEGAL COMMUNICATION

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Abstract. Author describes the journey of founding „Ius Gentium” International Law Student Association as the natural consequence of forming the team for the participation in the prestigious international competition for law students: Manfred Lachs Moot Court Competition.

Keywords: space law, student’s associations, legal communication

This report provides a comprehensive account of the founding of the “Ius Gentium” International Law Student Association by Sonia Owczarek, along with Dorota Piechowiak, Jacek Borycki, Hubert Anuszkiewicz, and Jan Czeszczewik, students from the University of Zielona Gora. As the chairperson, Sonia spearheaded our collective journey, supported by Dorota as the vice-chairperson. Professor I. Gawłowicz, an esteemed member of our university’s faculty, has been instrumental as a coach in all our competitions and a supporter in all our endeavours, providing invaluable guidance and support. Our journey began with our involvement in the Manfred Lachs Moot Court Competition, where we discovered our shared passion for international public law and recognized the absence of a dedicated student association in this field at our university. Therefore, we understood after participating in MLMC, that it is significant to underline the legal communication, since we have seen various situations, where there was a lack of that notably in Manfred Lachs or in the process of funding “Ius Gentium”.

Motivated by the joyful time at Manfred Lachs Moot Court Competition, we embarked on the mission to establish the “Ius Gentium” International Law Student Association (in Polish, Koło Naukowe “Ius Gentium”). Our primary objective was to fill the void in our university’s academic landscape and provide a platform for students interested in international law to convene, learn, and advance professionally. Our experience at the Ludovika Summer Course further solidified our resolve to pursue this endeavour. The Summer Course on Space Law and Policy, held from August 20th to August 31st, offered us invaluable insights into the domain of space law. Hosted by the European Centre for Space Law and Ludovika University of Public Service in Budapest, the course featured a comprehensive curriculum, comprising lectures, workshops, and group discussions led by esteemed experts. It also facilitated networking opportunities with peers and professionals from around the world, enriching our understanding of space law and its global ramifications. In addition to our participation...
in the Ludovika Summer Course, we have actively engaged in various academic pursuits. We attended the 3rd International Summer School „Human Rights in Theory and Practice – The Dynamic Evolution of Fundamental and Human Rights in Europe,” broadening our understanding of human rights issues. Furthermore, we have participated in numerous conferences, fostering intellectual exchange and collaboration within the public international law community.

Beyond academic conferences, we have organized a series of webinars aimed at exploring contemporary issues in international law. Our inaugural webinar, “Taiwan - Space and Identity” provided a platform to delve into the intersection of law and identity politics. Subsequently, we hosted a second webinar featuring Anastasia Kret Tsychanok, a prominent human rights educator with 14 years of experience defending human rights worldwide it was, “Palestine – Space and Identity”. Both webinars futured on how legal communication is important nowadays in the time of danger and conflicts. Notably when we were organising and then participating in webinar led by Anastasia Kret we understood, how important is legal communication. For example, Ms. Tsychanok told us that once, she was a human right educator in Africa, on some governmental meeting and someone tried to poison her. After the webinar we were shocked how much lack of the legal communication there is in the third world countries.

Looking ahead, our commitment to advancing international law remains steadfast. This year, we are going to participate in the two prestigious competitions: The Manfred Lachs Moot Court Competition and the IBA ICC Moot Court Competition. These competitions not only provide us with opportunities to hone our advocacy skills but also underscore our dedication to scholarly excellence and professional growth in the field of international law.

In conclusion, our journey, which began with our involvement in the Manfred Lachs Moot Court Competition and culminated in the establishment of the “Ius Gentium” International Law Student Association, showcases our steadfast dedication to advancing the principles and practices of international law. Through our collective efforts, we aspire to foster a dynamic community of future international law scholars and practitioners. By actively engaging in various academic pursuits, organizing meaningful events, and participating in prestigious competitions, we aim to contribute to the enrichment of our university’s academic environment and make a positive impact on the broader legal landscape at a global level.

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REPORT ON THE ULTIMATE VIEW OF LEGAL COMMUNICATION IN THE SPACE LEGAL SECTOR

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Abstract. Author describes her academic and professional engagements in space law illuminating the path towards understanding and collaboration in unusual students ventures.

Keywords: space law, student’s associations, legal communication.

This report outlines my academic and professional journey in the field of space law, beginning with my participation in various competitions, courses, and conferences, which ultimately led to my involvement with the Ad Astra Center for Space Policy and Law. Navigating the cosmic realms of academia requires finesse in legal communication, especially in interactions among diverse professionals such as engineers, lawyers, policymakers, and more. In this celestial domain of knowledge exchange, clarity and precision in communication serve as guiding stars illuminating the path towards understanding and collaboration. Legal communication acts as the universal language facilitating agreements, clarifications, and the establishment of intellectual boundaries in the cosmic scholarly landscape. As students engage with cosmic-oriented professionals, honing their skills in legal communication ensures they can effectively navigate the complexities of academic discourse, whether debating the intricacies of intergalactic treaties or discussing the jurisdictional nuances of space law.

My journey commenced with participation in the European Regional Rounds of the Manfred Lachs Space Law Moot Court in Jaén, Spain, from 17 to 21 April 2023. This experience provided invaluable insights into the practical application of space law principles and ignited my passion for the subject. Building upon this foundation, I furthered my knowledge by completing the ECSL Summer Course on Space Law and Policy in Budapest, Hungary, from 20 to 30 August 2023. This intensive course, organized by the European Centre for Space Law and the Ludovika University of Public Service, enhanced my understanding of space law’s intricacies and complexities. Additionally, I had the privilege of participating in the 3rd International Summer School on Human Rights in Theory and Practice, held from 25 to 29 September 2023. This program, hosted by Leipzig University and Technische Universität Dresden, broadened my perspective on human rights issues, complementing my studies in space law.

Furthermore, I attended the ESPI 17th Autumn Conference, an international conference on space policy, held in Vienna from 24 to 25 October 2023. This conference, organized by the European Space Policy Institute (ESPI), provided a platform for discussions on emerging
trends and challenges in space policy and governance, further enriching my understanding of the field.

Following these enriching experiences, I made the decision to join the editorial board of the Ad Astra Astropolitics and Space Law Research Program. This opportunity allows me to contribute to scholarly discourse in the field and further expand my expertise in space law research and publication. Moreover, my engagement with the Ad Astra Center for Space Policy and Law was solidified through attendance at the Ad Astra Consilience Conference 3.0, themed „Local Centers for Satellite Services,” held in Gdańsk at the Faculty of Law and Administration of the University of Gdańsk on 24 November 2023. This conference, organized by Ad Astra, provided a platform for interdisciplinary discussions on space policy and governance, reaffirming my commitment to advancing the field. In the first quarter of 2024, I attended Space Law Camp, which was a space camp organized by POLSA, the Polish Space Agency.

In all those activities mentioned above, the importance of legal communication is evident. It serves as the linchpin in ensuring seamless cooperation and informed decision-making across various sectors. For instance, effective communication between engineers, lawyers, and policymakers is crucial in ensuring that space exploration missions adhere to legal frameworks while advancing scientific goals. Without such collaboration, there could be a risk of legal and ethical oversights that might hinder progress in space exploration. Thus, legal communication emerges as a cornerstone in the space law sector, where collaboration and consultation among diverse professionals are imperative for success.

In conclusion, my academic and professional engagements in space law have been instrumental in shaping my trajectory in the field. From competitions to courses and conferences, each experience has contributed to my growth and development as a space law enthusiast. I am grateful for the opportunities afforded to me and look forward to further contributing to the advancement of space law research and practice.

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The eye-tracking workshop titled „Unlocking Understanding: An Interdisciplinary Exploration through Eye-Tracking Research on the UN Disability Rights Convention” was held at the Institute for Legal Research, Faculty of Law, University of Coimbra, Portugal, from May 22 to May 23, 2024. This workshop was a mandatory course for students of International Legal Communication (Master’s program, Faculty of Applied Linguistics, University of Warsaw) as part of the ILC Research Workshop „UNIVERSITY LEAGUE”.

The primary objective of the workshop was to introduce participants to the principles and applications of eye-tracking methodology and to establish a platform for international cooperation between researchers from the two universities. The workshop was designed for students and researchers interested in eye-tracking and its potential applications across various fields such as linguistics, marketing, law, and beyond. The focal point of the workshop was the eye-tracking analysis of legal texts, specifically Article 8 of the “Convention on the Rights of Persons with Disabilities”. The principal research question addressed was: “Do reading strategies differ between the original version of the text and its simplified version?”

The scientific supervision for the workshop was provided by Prof. Anna Borowska in the field of linguistics, and Prof. Joanna Osiejewicz in the field of law, with eye-tracking research led by Dr. Agnieszka Błaszczak and Dr. Agnieszka Kałdonek-Crnjaković. Four students from the International Legal Communication program participated in the workshop: Dr. Magda Żelazowska-Sobczyk and Natalia Osiejewicz, BA onsite, Camila Pinheiro De Morais Veloso Dos Santos, BA, and Jane Lefebvre-Prevost, BA, online. Additionally, two participants from the University of Coimbra, who were final-year MA law students, attended the workshop, along with scientific staff: Marta Graça, PhD, Fernando Vannier dos Santos Borges, PhD, and Eduardo Figueiredo, PhD candidate.

Firstly, participants were welcomed by Prof. Ana Margarida Simões Gaudêncio, University of Coimbra, and Prof. Anna Borowska, University of Warsaw. Next, Dr. Agnieszka Błaszczak prepared an introductory presentation on the subject of eye-tracking research. The starting
The point was to familiarize the workshop participants with key eye-tracking terms such as fixation, saccade, scanpath, heatmap, AOI (area of interest), gaze duration, and others. Eye tracking is a technology that involves monitoring eye movements to analyze a user’s reactions to specific stimuli. An eye tracker is equipped with cameras that record the states of eye movement, allowing researchers to obtain information about noticed and overlooked areas, collect and analyze data, and create heat maps of the viewed data. Depending on the specific design of the study, researchers can utilize wearable eye trackers, which empower them with high-quality behavioral data in any environment, or screen-based, stationary eye trackers, which provide precise data on what captures a person’s attention and where they look. In both cases, the collected data is analyzed using research software that enables detailed examination of eye-tracking data and the development of applications leveraging this data. Subsequently, Dr. Agnieszka Błaszczak presented the specifications of these two groups of devices, highlighting their benefits and limitations. Example recordings from eye-tracker applications shown during the workshop were derived from eye-tracking studies conducted at the University of Warsaw by Dr. Agnieszka Błaszczak and Dr. Agnieszka Kałdonek-Crnjaković.

Secondly, the participants took part in the experiment. Research involving eye tracking in legal texts typically focuses on how individuals read and comprehend legal documents. Eye tracking technology allows researchers to monitor where individuals look while reading legal texts, providing insights into their attentional patterns, comprehension strategies, and the effectiveness of document design. This research can inform legal writing, layout, and formatting improvements to enhance readability and understanding for various audiences, including legal professionals, policymakers, and the general public. For this reason, during the first day of the workshop, participants were tasked with reading the original version of Article 8 of the “Convention on the Rights of Persons with Disabilities”. The study participants included law students as well as students of international legal communication, who are linguists with a legal background. After reading, they completed a questionnaire to assess their understanding of the text.

During the second day of the workshop, participants revisited Article 8 of the Convention, but this time they read a simplified version of the target text, rewritten in plain language. After analyzing the eye-tracking results from the first day, Dr. Agnieszka Błaszczak and Dr. Magda Żelazowska-Sobczyk identified fixation areas on visualizations in the form of heatmaps. These areas of the text were modified using plain language. The revised text was then presented to the workshop participants, who again participated in the eye-tracking study and subsequently completed a questionnaire to assess their understanding of the text. Dr. Agnieszka Błaszczak then discussed the results of the eye-tracking experiment from both the first and second days. The results were visualized using heatmaps and gaze plots, comparing the scanpaths of law students and international legal communication students, revealing different reading strategies. Law students focused on every element of the text, including the numbering of individual sections, which was completely ignored by the second group of students. Conversely, the international legal communication students started reading from the second or third word in a line but tended to read the entire text twice, unlike the law students who were more accustomed to legal language and the specificity of such texts. The
findings highlighted the distinct reading strategies of the two groups of students. Finally, Prof. Anna Borowska discussed the questionnaire results and emphasized the importance of continuing to explore and innovate with eye-tracking technology.

The two-day workshop concluded with the conference „Unlocking Understanding: An Interdisciplinary Exploration through Eye-Tracking Research on the UN Disability Rights Convention.” Two invited talks were delivered: “Special Educational Needs vs. Inclusivity in Poland: Law and Regulations vs. Reality” by Magda Żelazowska-Sobczyk, PhD, University of Warsaw, and “(In)visibility of Persons with Disabilities in Human Rights Law: Lights and Shadows on the Path towards the CRPD” by Eduardo Figueiredo, University of Coimbra.

The eye-tracking workshop, held within the framework of the International Legal Communication Research Workshop „UNIVERSITY LEAGUE“ at the University of Coimbra, successfully introduced students and researchers to the fundamental aspects of eye-tracking methodology, equipment, software, and potential applications across various fields. The workshop facilitated networking and established a platform for future research and collaboration between the two universities.