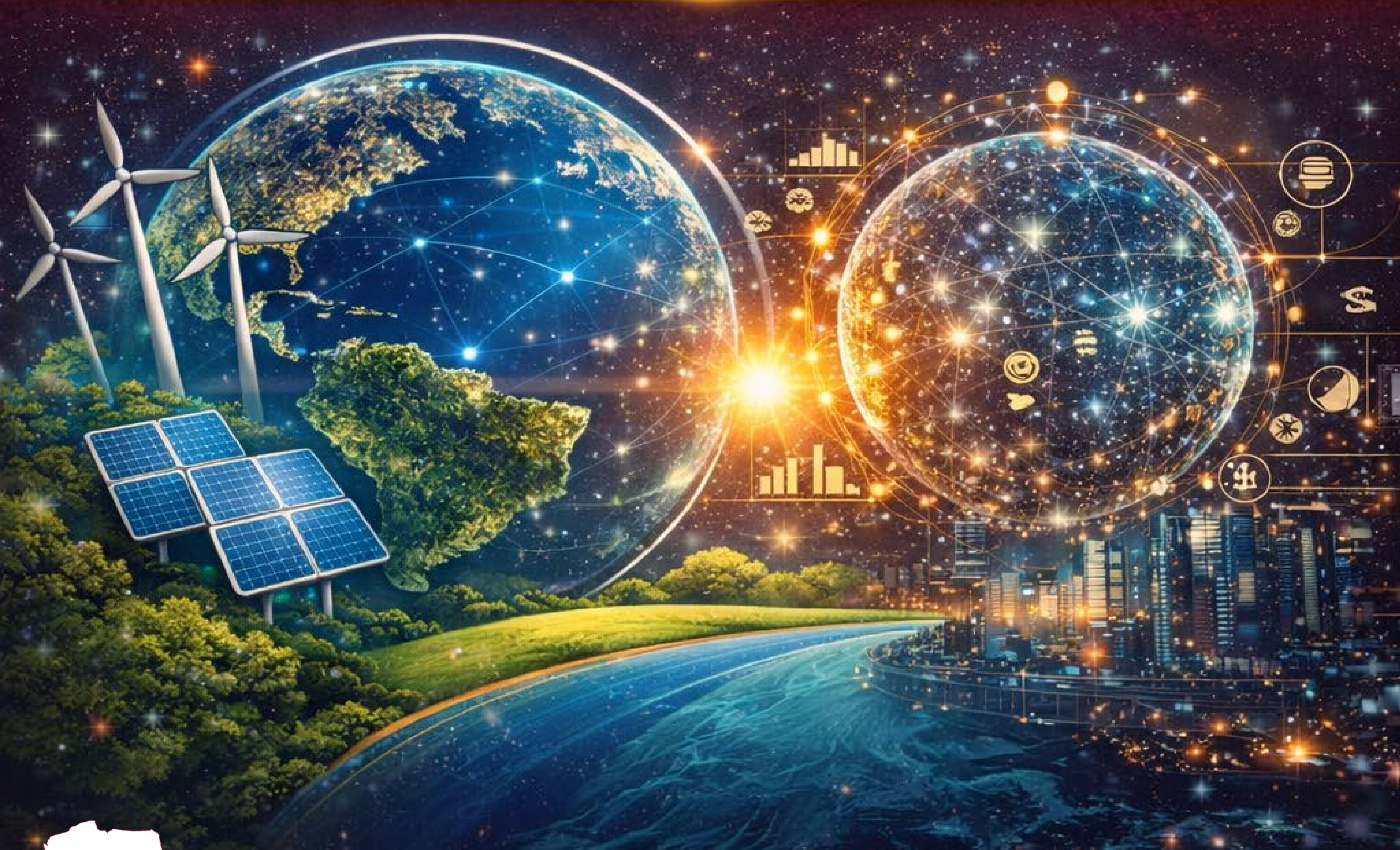
WSHIU

AKADEMIA NAUK STOSOWANYCH

1ST INTERNATIONAL SCIENTIFIC AND PRACTICAL CONFERENCE

"PLANNING AND ENSURING SUSTAINABLE DEVELOPMENT OF SOCIO-ECONOMIC SYSTEMS"



18 December, 2025. Poznan, Poland

WSHIU
AKADEMIA NAUK STOSOWANYCH

Materials of the 1st International Scientific and Practical Conference

«PLANNING AND ENSURING SUSTAINABLE DEVELOPMENT OF SOCIO-ECONOMIC SYSTEMS»

PART 1

18 December 2025

Poznan 2025

UDC 005.511:502.131.1

WSHIU University of Applied Sciences

COMPILED BY
PhD in Management
O. Sylkin

The collection includes materials from the conference proceedings (thesis) submitted in accordance with the requirements stated for the conference.

The papers are published in the authors' original wording and in the language of the original. The authors bear responsibility for the content of the submitted materials.Claims against the organizers are not accepted.

Planning and Ensuring Sustainable Development of Socio-Economic Systems. Proceedings of the 1st International Scientific and Practical Conference (18 December 2025, Poznan), compiled by O. Sylkin, Organized by Paulina Kolisnichenko. Poznan, WSHIU University of Applied Sciences, Part 1. 2025, 240 p.

Intended for young people, doctoral students, degree seekers, researchers, lecturers, civil servants, practitioners, and all those interested in issues of sustainable development of socio-economic systems.

The article concludes that AI and advanced analytics, when embedded in robust data governance and risk management frameworks, transform corporate fraud detection from a reactive, rule bound activity into a predictive and strategically governed function. However, several challenges remain. They include the need for standardized benchmarks for explainable AI in fraud contexts, better integration of behavioral and psychological indicators, and stronger alignment with emerging international standards and OECD AI principles. Future research should therefore focus on multimodal, self learning systems that combine numerical, textual and network data, and on organizational models that institutionalize human in the loop oversight without undermining analytical efficiency. In this way, AI driven fraud detection can evolve into an auditable, adaptive and ethically grounded pillar of corporate resilience in the digital economy.

References:

1. Abeysekera, I., Al Mamun, A., & Yahanpath, N. Artificial intelligence and corporate governance for sustainability reporting assurance. *Journal of Business Ethics, 188*(4), 2023, 1025–1043. https://doi.org/10.1007/s10551-021-04902-1
2. Chen, Y., Zhang, L., & Guo, Y. Detecting corporate financial fraud using data-mining techniques. *Expert Systems with Applications, 112*, 2018, 187–196. https://doi.org/10.1016/j.eswa.2018.06.020
3. Hilal, W., Attiya, I., & Elrefaei, L. Financial fraud: A review of anomaly detection techniques. *Expert Systems with Applications, 203*, 2022, 117171. https://doi.org/10.1016/j.eswa.2022.117171
4. ISO. 2018. *ISO 31000:2018 Risk management: Guidelines*. International Organization for Standardization. https://www.iso.org/standard/65694.html
ISO/IEC. 2023. *ISO/IEC 42001:2023 Artificial intelligence: Management system*. International
5. Organization for Standardization. https://www.iso.org/standard/42001.html
6. Mienye, I. D., Sun, Y., & Wang, Z. Deep learning for corporate fraud detection: A review of algorithms, challenges, and opportunities. *Computers & Security, 137*, 2025, 103626. https://doi.org/10.1016/j.cose.2023.103626
7. West, J., & Bhattacharya, M. Intelligent financial fraud detection: A comprehensive review. *Computers & Security, 57*, 2016, 47–66. https://doi.org/10.1016/j.cose.2015.09.005
8. Zhao, T., Wu, J., & Chen, H. Fairness and transparency in AI-based credit scoring: A survey. *ACM Computing Surveys, 55*(6), 2022, 1–36. https://doi.org/10.1145/3501296

Alina Nechyporenko
Borys Grinchenko Kyiv Metropolitan University, Kyiv, Ukraine

THE IMPACT OF STATE FINANCIAL POLICY ON ACHIEVING SUSTAINABLE DEVELOPMENT GOALS

Sustainable development is a multidimensional concept that involves simultaneously ensuring economic growth, social justice, and environmental protection. The Sustainable Development Goals aim to end poverty, protect the planet, and ensure peace and prosperity for all people around the world. There are 17 Sustainable Development Goals in total, which are comprehensive and interrelated. Measures in one area affect the final results in others, which is why all efforts in the field of economic and social development must ensure a balance between the social, economic and environmental dimensions of sustainable development [1].

State financial policy acts as a mechanism for macroeconomic regulation and resource allocation and is crucial for mobilizing financial resources, redistributing them and directing them toward priority areas that ensure the achievement of sustainable development goals. In view of globalization, climate challenges, and economic instability, the role of state financial policy in ensuring stable and equitable development of society is becoming even more important [2].

Achieving Sustainable Development Goals requires the formation of a financial policy whose measures will be aimed at combining economic efficiency, social justice and environmental responsibility. The state implements its financial policy through a financial mechanism, the composition and structure of which are determined by the level of economic development, property relations and national characteristics [3; 4].

State financial policy can set priorities, such as education, healthcare, infrastructure, environmental projects, support for rural areas, and social programs, which directly correlate with Sustainable Development Goals.

For financial policy to be effective and focused on sustainable development, it is important not only to have resources, but also to have the right budgetary architecture, transparency, coordination of financial and social policies and adaptability to change [5]. After all, without a clear structure, effective management, forecasting and evaluation of results, public funds may be spent inefficiently.

State policy can create incentives for private investment in projects that support sustainability: environmental infrastructure initiatives, green technologies, innovation and the development of small and medium-sized businesses that promote employment. This approach combines public and private funding, enabling the implementation of large-scale sustainable development projects.

Through budgetary policy, social programs, redistribution mechanisms, and support for socially vulnerable groups, the state can ensure fair participation in economic growth for all population groups, thereby promoting social stability. This is particularly important for achieving Sustainable Development Goals: no poverty and reducing inequality.

Thus, state financial policy is a tool that can and should be directed towards the implementation of Sustainable Development Goals, ensuring the effective distribution of financial resources and stimulating socio-economic and environmental growth. The effectiveness of such a policy depends not only on the volume of resources, but also on qualitative characteristics: transparency, institutional capacity, planning, evaluation mechanisms and the attraction of private capital. Important areas include environmental and "green" investments, social programs and infrastructure development, which form the basis for sustainable development.

In Ukraine, given the current challenges, state financial policy must take into account global standards of sustainable financing, integrate ESG approaches, stimulate private investment, strengthen budgetary architecture, and ensure the social orientation of finance.

References:

1. *United Nations Development Programme.* Funding the achievement of the Sustainable Development Goals in Ukraine: four key factors for success. URL: https://www.undp.org/ukraine/news/funding-achievement-sustainable-development-goals-ukraine-four-key-factors-success

2. Vovk, V. Formation of state financial policy as determinant of sustainable development under the impact of globalization processes. *Problems and Prospects of Economics and Management,* 2(22), 2020, 168–177.

3. Nechyporenko, A., & Sulyma, M. The role of the financial system in ensuring sustainable development of Ukraine in the context of post-war reconstruction. *Scientific Bulletin of International Association of Scientists. Series: Economy, Management, Security, Technologies,* 4(3), 2025. URL: https://doi.org/10.56197/2786-5827/2025-4-3-7

4. Oryshchyn, T. M. Theoretikal aspects forming the financial mechanism of sustainable development. *Successes and Achievements in Science,* 5(5), 2024, 509–522.

5. Kuzheliev, M. O. Financial resources of public sector of economy in ensuring realization of financial policy of the country. *Association agreement: driving integrational changes: collective monograph*. Accent Graphics Communications Chicago, Illinois, USA, 2019. 374–385.