

ABSTRACTS

УДК 336.22(477)

V. Varenyk, O. Makotkina

SPECIFICS OF THE TAX CONTROL IN UKRAINE: A CRITICAL ANALYSIS AND WAYS OF INCREASING EFFICIENCY

Effectively built system of tax control is an effective mechanism and necessary condition for the successful functioning of public finance, because it encompasses the entire system of taxation, and is also carried out in the context of individual taxes, tax groups, tax payers and territories.

The desire to build in our country an efficient tax system encourages study foreign experience of tax control to search for sound ideas, approaches, methods of implementation and identify the prospects for its application in domestic tax practice.

Analyzing the tax systems of Ukraine, France, the UK and Sweden, we may conclude that Ukraine, the UK and Sweden use cameral and documentary tax audits. They allow identifying the most numerous violations of the tax legislation.

One of the ways of increasing the efficiency of tax control in Ukraine is the fight against corruption. Reducing the level of corruption to a safe level in Ukraine is possible only under condition of studying and adaptation of foreign experience of struggle against this very negative social phenomenon.

The analysis of features of fight against corruption crimes in India, China and Bangladesh revealed that India considers legislative development as the main method of combating corruption. In China, the main method of combating corruption is the laws and the punishment of corrupt officials. Bangladesh has taken significant steps forward in the fight against corruption, through institutional reforms, accession to the UN-CAC and the adoption of new legislation. The main methods of fighting corruption in Bangladesh are aimed at the creation of anti-corruption institutions.

Ukraine needs to pay more attention to the existing anti-corruption policy and review existing methods. It needs to take note and use the experience of other states. Clarify legislation, create a branch of government that will work only on current issues and improve anti-corruption methods.

УДК 339.92

A. Zadoia, A. Botsula

INTERNATIONAL INTEGRATION AND DEZINTEGRATION PROCESSES: SUPPLEMENTARY CONSEQUENCES

The article is devoted to the study of integration and disintegration processes in the modern world economy. The objective causes and potential consequences of international integration are analyzed. It is generally recognized that the basis of integration processes lies in the internationalization of production processes as the general tendency of the development of the world economy. If the topic of integration was the most productive and active development of economic science in the 60's and 70's of the 20th century, then the theme of disintegration began to become more active in the 1990s. This is due to a number of reasons. First, the collapse of the Soviet Union turned the disintegration from a purely theoretical problem to a practical one. Second, disintegration processes began to take place in a number of European countries. And if in some of them this process was rather tolerant and relatively calm (for example, the division of Czechoslovakia into the Czech Republic and Slovakia), then in others it was accompanied even by war, which caused the necessity of interfering in this process of the world community (Yugoslavia). Thirdly, the centrifugal processes became more active in the most integrated association of the modern world - the European Union; Brexit was the highest form of it.

The processes of disintegration, despite their peaceful or conflict nature, certainly have both positive and negative consequences for the economy of the country and the world as a whole. The latter can be mitigated by a successful monetary, fiscal, trade policy of the state. To evaluate the consequences of disintegration in absolute terms is rather difficult. It is possible to estimate approximately the revenues of the state in the conditions of its participation in the integration union and the effect of preferential tariffs and the probable income in the absence of a preferential regime and an increase in trade with other states. At the same time, it is impossible to assess the value of political sovereignty, cultural and social independence. Therefore, the decision on integration or disintegration, as a rule, is taken not on the basis of clear economic calculations, but as a consequence of the ratio of the value orientations of countries and their leaders.

УДК 330.322

O. Zadoia

TARGET INSTALLATIONS FOR THE IMPLEMENTATION OF THE STATE POLICY OF SAVINGS TRANSFORMATION IN INVESTMENTS REGULATION

The article is devoted to the definition of targets for the implementation of the state policy to regulate the transformation of savings into investments.

The analysis of macroeconomic indicators made it possible to conclude that the balance of savings and investments cannot be regarded as the goal of state regulation, because in itself it does not allow achieving the desired dynamics and does not realize long-term goals.

A statistical analysis of Ukraine's macroeconomic indicators and the dynamics of GDP growth at the purchasing power parity of the post-Soviet countries space, as well as the basic macroeconomic forecast of the IMF for Ukraine until 2022 is carried out. As a result, some connections and patterns were determined, on the basis of which conclusions were drawn that suggested a correction of the forecasted indicators for Ukraine to achieve a significant increase in GDP per capita and found that the most pragmatically oriented study is the relationship between GDP growth and the share of investment in GDP.

The result of the work showed that the average annual growth of GDP forecasted by the Ukrainian government and the IMF is not sufficient and is caused by the risk of preserving the backlog of the Ukrainian economy in case of slow GDP growth. The condition for sufficient GDP growth should be an increase in the share of gross accumulation in GDP to 25%.

Thus, the quantitative dependencies identified, the goal, limitations and characteristics of the environment are formulated determine the basic principles of state regulation of the transformation of savings into investments. The conducted researches can become the basis for forecasting of the Ukrainian economy development for the nearest prospect.

УДК 621.01:004.625.5

G. Kramarenko, M. Kostyuk

OBJECT-ORIENTED APPROACH TO DEVELOPMENT OF MODELS FOR ESTIMATION OF POTENTIAL OF DEVELOPMENT OF MACHINE-BUILDING ENTERPRISES

The article is devoted to methodical development and application of model for assessing the potential of machine-building enterprises in case when are used the object-oriented approach.

The concept of "enterprise development potential" is of great importance when we consider economic development of machine-building enterprises. This is a necessary condition for the enterprise to achieve sustainable development. Modern fast changing market conditions require improved business management technologies to increase the efficiency of their business operations.

Potential is the basic element of the enterprise, combining goals, driving forces and sources of development. In this connection, the content of the enterprise's potential is determined in the article. Also the process of its formation is considered. General postulates taken into account in the formation of the enterprise potential are distinguished. Models of enterprise potential development are given in this article.

The main tasks of innovative development and business modernization of machine-building enterprises are the implementation of ways to increase the efficiency of the basic production processes to ensure the required level of products competitiveness and positive dynamics of growth of key economic indicators. Current trends and problems related to the use of the object-oriented approach are considered.

There is a growing interest in object-oriented technologies, when the focus of software developers is complex information systems. In comparison with traditional methods, object-oriented technology has certain advantages, which are analyzed in the article.

The description of the object-oriented approach to design automation is given in the article and the expediency of its use is justified. Object-oriented decomposition is a system as a set of classes and objects of the domain. The general diagram of interaction at the enterprise is presented. The basic stages of forecasting the company's cash flows within the framework of scenario planning are examined.

A special place among the objects of valuation is occupied by business (enterprise). In the process of determining the value of a business, the object of evaluation is its activity on the basis of the functioning of the enterprise's property complex and the main goal of the company is profit.

A distinctive feature of business as an object of evaluation is the need to take into account, along with the value of the components of the property potential, the value created by the effect of their interaction.

Taking into account modern dynamically changing market conditions, which require improvement of tools and technologies for enterprise management, and with the aim of increasing the efficiency of their economic activities, the need for automation of production management is substantiated by developing and introducing new and upgrading existing control systems.

УДК 658.5:004.03

V. Pavlova, O. Parshyna

BUSINESS PROCESSES MANAGEMENT OF ENTERPRISE WITH THE USE OF THE MODERN ANALYTICAL TECHNOLOGIES

The use of the modern analytical technologies for the business processes management of modern enterprise is of great importance. The use of principles of business processes adaptation to the terms of external environment has been marked. That allows to realize the primary business purposes of enterprise.

The analysis of the famous scientific approach to modelling of business processes has been given. The receiving of the analytical information during researches is of great importance. The use of the analytical information must be oriented to the forecast of the modern enterprise activity. The conceptual aspects of the system and processes approach with purpose of forming of the integral control system for the business processes management have been developed. Forming of the entrance information on the basis of events which are initiated the beginning of business process and also the initial information on the basis of events which are characterized the completion of business process have been foreseen. Administrative decisions making is carried out as a result of analytical data processing. Forming of the analytical information after researching of the implementation technology of business process, structure and establishment of relationships between operations has been foreseen.

The basic elements of the business processes have been selected and the forming of the system by the basic indices for the business processes management has been offered. The special attention is spared to acceptance of the optimum decision for the new competitive products. The necessity of the information systematization at forming of administrative decisions has been marked.

The model of the business processes management for enterprise has been presented. The construction of the economic and mathematic models for choice of the optimum combination of administrative decision for the business processes with a difficult structure has been offered. The base model with pointing of global purpose of enterprise has been offered and also situation tasks with the local criteria of optimization have been considered. The possibility of decisions analysis of these tasks with the use of the modern analytical technologies has been considered.

УДК 339.9(477)

A. Palladin

AN INSTITUTIONAL FRAMEWORK FOR ECONOMIC DEVELOPMENT IN UKRAINE

The paper discusses the nature and types of institutions, raising the issue of the international involvement to change them. Also, the work addresses the problem of economic institutions in Ukraine. In specific, the author addresses the property rights as a bundle of rights and their application in Ukraine.

Economic development includes both quantitative and qualitative changes. The institutional framework substantially defines the 'rules of the game' and may either promote or hinder the economic development of a country and eventually affect its quantitative indicators. The main economic institutions divide into two categories: *basic* and *advanced*.

Any property is the result of labor regardless of its nature - be it physical or intellectual labor – which creates the means of production. The lack of protection of property rights is the fundamental cause for weak economic institutions and is the source of inequality.

The introduction of private property in Ukraine took place with gaining independence in 1991 and is characterized by the of lack clear implementation and enforcement mechanisms, long court proceedings, and a limited financial and legal literacy among the population.

Privatization in Ukraine gave way to oligarchs to take the ranks of the most lucrative state enterprises. By April 1997, over 9,600 out of 18,000 existing medium-sized and large enterprises were privatized. By early 1999, the overwhelming majority of the 277 largest enterprises, with assets exceeding 170 million UAH, have been privatized only partially.

Raiding is also a popular phenomenon in Ukraine. A classic case of raiding includes three stages: scamming the ownership documents, factual seizure with use of physical force, and resale/transfer of the property to the "new owner." During the period from 2000 to 2007 in Ukraine between 800 and 3,000 companies were seized. While attempts to fight raiding are being made, their effectiveness is yet to realize.

A successful transformation of the current rules shall first depend on will of the big players in economy, the international pressure as well as a coordinated effort of society to enforce and facilitate this process.

УДК 658.114

V. Pikalov, G. Glukha

ABOUT SOME PROBLEMS OF MODERN TOP-MANAGER PREPARATION FOR SUBJECTS OF ECONOMIC ACTIVITY

At the present time, when the world has plunged into a turbulent state, when a deterministic economy has become stochastic, when modern technological innovations, new organizational thinking and a new view of the human potential are becoming ever more revolutionary and large-scale, the management of business entities faces unprecedented problems and very complex tasks. The new risky undertakings of business entities that have spread widely in response to the emergence of breakthrough technologies cause the need for certain organizational changes, a high level of training of specialists capable of supporting the rise of management to a qualitatively new level. Therefore, in our opinion, the highest level of management (top management) in our time, especially in the near future, must be deeply theoretical and practically prepared for the transition from management only to isolated functions, to meaningful management of the entire business or-

ganization, by integrating various Functions that take place in the activities of business entities. This, in turn, requires determining the content of education (what to teach) top managers and looking for the most effective methods of arming them with useful knowledge, skills and (how to teach).

In the opinion of the authors of the article, the top link in the modern management of business entities requires both top-managers of a broad profile, that is, a general plan (general managers) capable of mastering the art of building concepts and a vision of the management object in general, and narrowly, but deeply specialized top managers For individual management functions. However, in the process of preparing modern top managers, they do not pay enough attention to the formation of creative thinking in them, learning the art of using knowledge and generating new knowledge. Therefore, mastering both the relevant newest basic technical knowledge on the operating activities of the business entity, and advanced management achievements in managing the latter, as well as the ability to build human relationships and develop capabilities for conceptual thinking, come to the forefront of preparing future top managers. At the same time, the training of top managers should be carried out on the basis of a problem approach, that is, to provide for the creation of problem situations in the minds of future specialists and the organization of active independent activity of the latter in their solution. As a result, the creative mastery of knowledge and skills and the development of thinking abilities occur because the problematic method of instruction provides a special type of thinking, depth of belief, the strength of the assimilation of knowledge and their creative application in practical activities and contributes to the formation of motivation for success, develops the mental abilities of future specialists. At the same time, the formation of critical and creative thinking, in fact, is a problem of developing reflexive thinking among future top managers throughout the entire period of study and subsequent work, without mastering which it is impossible to implement effective and efficient management of the business entity.

УДК 330.101.541

O. Silantiev

CONTEMPORARY THEORETICAL AND METHODOLOGICAL APPROACHES TO INTERPRETATION THE DEVELOPMENT POTENTIAL OF MACROECONOMIC SYSTEMS

Contemporary economic theory in the field of study economic potential and development potential of macrosystems is characterized by a variety of theoretical and methodological approaches. The ambiguity of economic potential interpretation is the main problem that does not allow us to unambiguously identify its components and structure. This situation caused by existence many varieties of defines and lack of a clearly structured approach to economic potential in the Ukrainian economic theory. The mail goal of our research is to identify the possibility of expanding the field of knowledge of contemporary economic thought in the subject field of the study of the potential of economic development by improving existing approaches to its understanding and to offer a new vision of this problem.

Economic development potential is a generalized indicator, an integrated assessment of all available and potential capabilities, resources and reserves of the country, with which it is possible to achieve the goal or certain economic effect in the process of social reproduction. It reflects the aggregate capacity of the macroeconomic system (society) to quantitatively and qualitatively develop, create material and intangible forms of wealth, effectively use available resources and mobilize reserves to meet current and future social needs.

More than 76 different definitions of economic potential by different economists were analyzed. Different approaches to economic potential by the its dominant feature were identified. The expediency of expanding the base of theoretical and methodological approaches to understanding the potential of economic development by the synergetic (systemic) approach is argued. The content of cluster and process approaches to the classification of types of potentials is specified.

УДК 336.22

T. Paliichuk

MECHANISMS OF INCREASING THE LEVEL OF TAX DECENTRALIZATION

The basis of effective fiscal decentralization lies in the existence of a domestic taxation base at the regional and local levels. Revenues fixed on a permanent or long-term basis provide the regional authorities with a stable financial basis for conducting an independent fiscal policy.

Tax decentralization (or decentralization in the field of taxation) is a significant component of fiscal decentralization and means the process of allocating subnational authorities with fiscal powers, providing regional and local taxes and fees to form the financial basis of long-term budget planning and strengthening autonomy in the management of socio-economic development of administrative- territorial unit.

The main mechanisms for achieving the optimal level of tax decentralization in Ukraine are development of conditions for the institutional component of the long-term nature of the distribution of fiscal powers and responsibilities between different levels of the budget system; compliance with the level of decentralization of spending powers and decentralization of revenue sources; providing subnational authorities with sufficient fiscal powers to implement fiscal policy in their territories; improvement of the structure of intergovernmental transfers with the increasing role of transfers, which have a long-term investment nature.

Effective tax decentralization involves the creation of institutional conditions and regulatory mechanisms that ensure the implementation of budgetary rules, as well as a system of incentives for rational fiscal behavior.

УДК 336.14(477)

V. Shcherbina

MODEL OF INCREASING THE EFFICIENCY OF MACROECONOMIC FORECASTING AND REVENUE PLANNING OF THE STATE BUDGET OF UKRAINE

Taking into account that the ways of improving the scientific and theoretical foundations and practices of implementing the macroeconomic forecasting and planning of the revenues of the State Budget of Ukraine should be harmoniously combined in a single system; a conceptual model for increasing the efficiency of the state regulation of macroeconomic forecasting and planning of revenues of the State Budget of Ukraine is developed, within which the problems of domestic practice are systematized budgetary forecasting and planning and ways of their elimination are determined. Among the problems of macroeconomic forecasting and income planning are those identified by the survey of practitioners who directly carry out macroeconomic forecasting and planning and those that are distinguished by scientists. A thorough analysis of the problems allowed them to be systematized in five groups (problems of institutional support, problems of information and communication support, problems of financial support, problems of legal support and problems of methodological support). The concept consists of a mission, a scientific and theoretical basis (conceptual provisions and basic principles), the conditions and directions of the practical implementation of the mission.

The formation of the conditions for the implementation of the concept of improving the regulation of macroeconomic forecasting and planning of revenues of the state budget of Ukraine has been made through the formalization of foreign experience, trends in the genesis of domestic practice, institutional inquiries (society, bodies of national competence, business and budget forecasting and planning) and hypothetical assumptions.

УДК 658.78

L. Yarmolenko, T. Chumak

IMPROVEMENT OF INVENTORY MANAGEMENT SYSTEM FOR DISTRIBUTING COMPANY

Supplies management system for the distributing company has been reviewed and analyzed in this article. The project of supplies management system with economic grounding of its introduction at real company due to the modeling of basic management processes and the creation of the integral informative system as a result has been suggested.

Developed supplies management system "Supplies" unlike existing allowed:

- to conduct jointly ABC-XYZ analyses with the aim of selection of groups of commodities, that need the presence of insurance supply, and also such groups of commodities, for which the construction of exact forecast of demand at the market is possible;
- to carry out forecast of commodity supplies taking into account trend and seasonal constituent for the group of commodities of BY with the next calculation of norms of insurance supply;
- to perfect the informative system of company with the aim of further more thorough analysis of commodity bits and pieces on compositions of region, while the existent system does not take into account the backwashes of commodities on compositions;
- to bring down the norms of current and insurance supplies of company approximately on 40% (preliminary estimates), that in turn resulted the liberation of the monetary resources accumulated in supplies;
- to use exempt monetary resources for creditor debt that grows with every year liquidation or to invest them in the capital assets of enterprise;
- to perfect functional coordination between the logistic departments and commercial department.