

ANNOTATION

Inna LUNINA, Olexandra BULANA

State aid to Ukrainian enterprises within the context of structure modernization of the national economy

The main theoretical approaches to state aid to enterprises are considered in the market economy conditions. The peculiarities of application of different forms of such aid in Ukraine and EU member states are defined. The key directions of improvement of the state aid to businesses are distinguished in order to ensure the processes of modernization and increase of competitiveness of the national economy.

Vira STOYAN, Khystyna KHUDA

Influence of the government spending on the educational sphere development: domestic realities and world experience

The state and dynamics of charges of the state budget is analysed and their influence on the development of educational sphere. It is certain the perspective direction of perfection the process of financing of the education system in Ukraine on the basis of foreign experience.

Viktor BUKOVYNSKIY

Formation of the economic mechanism of environment protection

The impact of financial mechanisms is considered for an efficient eco-economic environment in order to address the issues of conservation and overcoming the effects of pollution.

Iryna CHIKITA

Financial autonomy of local governments in the conditions of democratic development

The problems of financial autonomy of local governments are considered. The viewpoints on the determination of financial autonomy, its theoretical principles are analysed and the content of this concept is clarified. The components of financial autonomy in a democratic Ukrainian state are defined. The notion of institutional independence of government is introduced.

Viktoriya BULAVYNETS

The directions of increasing efficiency of local budgets charges of social purpose in the conditions of economic reforms

The own vision of directions of increasing efficiency of local budgets charges of the social purpose are proposed in the context of strengthening of addressness of social defence of population, diversification of methods of financing establishments of social sphere and improving of methodology and practice of evaluation efficiency of budgetary charges of the social purpose. The arguments are showed in favor of use proposed measures.

OIha BARANETSKA

Estimation of fiscal security of Ukraine

The state of fiscal security of Ukraine is estimated according indicative indexes. It is investigated that even stable dynamics of fiscal security during a few years can not be a guarantee of its sufficient level in the next financial period.

Liliya BARANNYK

Financial and moral aspects of social benefits reform in Ukraine

The financial and moral aspects of the reforming of social systems benefits are considered. The special accent spares to the monetization of the privileges in transport.

Oksana TULAY, Oksana KOBYLNYK

Improving of the organizational and economic mechanism of pension funds in Ukraine

Theoretical and practical aspects of the Pension Fund of Ukraine are considered and its features are exposed. The basic problems, that hinder its development are determined and showed possible solutions to current conditions.

Nadiya SHAMANSKA

Financial resources of state social insurance in case of unemployment: realities and priorities

The pragmatics and problems of forming the financial resources of state social insurance in case of unemployment at regional level are shown. The complex research that deals with domestic practice of usage the financial resources of state social insurance in case of unemployment is offered. The basic problems of financial resources managing concerning indicated type of social insurance are defined and directions of their solving nowadays are evaluated.

Olexandr DLUHOPOLSKIY, Halyna CHEKALOVSKA

The development of the system of higher educational establishment in Ukraine and its financial providing.

The problems of development of higher education are considered. The dynamics of number of students is analysed. The basic tendencies of financing of higher education in Ukraine are investigated and some measures to stabilize the industry are proposed.

Vadym KUTSIK

Personal finance as a primary element of the state financial system

The theoretical aspects of the formation and development of personal finance in the market economy are explored. The role of personal finance is defined as primary regulator of the financial system and macroeconomic developments in the state.

Lyudmyla BEZHUBENKO, Anna MOKRYTSKA

Techniques of financial management in health care

Theoretical foundations of financial management of health care are considered. System of scientific views are analysed and own interpretation of the content of concepts is given used to describe the financial management of health care. The basic problems of development and management decisions are defined and management techniques are described.

Nairi FEDYSHYN

Tax planning at the enterprice

The essence of the tax planning is defined. The basic influencing factors on the choice of structure, which realize the concept of tax planning at the enterprise, are given. The significance of the each factor's impact on the tax planning department formation using the method of expert estimations is investigated.

Anatoliy SERIKOV, Ihor KOVAL

The mathematical and economical modelling of the financial processes during producing the theatrical projects

The mathematical and economic research of the financial conditions of the theatrical producer's projects is conducted, as the cosequence calculation correlations are obtained via it can be got quantitative basises of the possible management decisions.

Alina BAZAVLYUK

Application financial leasing for upgrading the fixed capital of railway transport of Ukraine

Features of the railway transport function are analysed that influence on the reproduction process of fixed capital. The advantages of using the financial leasing for upgrading the fixed capital of railway industry are formulated.

Oksana VAVRYCHUK

Optimization of tariff policy and its impact on return of housing and communal services.

The tariff policy is analysed in the context of finance activity of housing and communal services, Its influence on profitability of Ukrainian housing and communal enterprises is shown and the ways of optimizing are grounded to ensure profitable business enterprise complex.

Tetyana KIZYMA

The institute of independent financial advisers: becoming and prospects in Ukraine

The essence and necessity of the institute of independent financial advisers development in Ukraine are discovered. Positive aspects are pointed out and significant advantages of independent financial advisers profession are defined. Prospects of the institute of independent financial advisers development in the current conditions of national economy are outlined.

Nataliya TKACHENKO, Nataliya RYABOKON

Principles of organization of effective complex sales in the retail insurance

The specific features are determined and the basic criteria of differentiation complex sales of insurance products in the retail insurance are proved. The basic principles of effective integrated sales including customer profile insurance company are formulated.

Juliya KOVALENKO

Financial services: the essence and classification

The essence of financial services and their specificity is investigated. Author determination of concept "industry of financial services" is offered. Classification of financial services is conducted.

Nataliya TKACHUK

Theoretical essence and peculiarities of banks finances

The theoretical and organizing principles of the avengement of finances of banking institutions are considered. The peculiarities of banks as subjects of financial relations and participants of financial market are defined. Theoretical essence of banking institutions finance and their place in the financial system of the state are investigated.

Jagoda GOLA

Vectors of harmonization of standards the investment performance in the European Union countries.

The problems of unification standards of the investment performance in the EU are considered. The impact of the Alternative Investment Fund Managers Directive on the operation of private equity and hedge funds in the European Union countries are investigated. The vectors of harmonization of the legal requirements to managing by alternative investment funds are outlined.

Ganna GERASYMENKO

Social finances: theoretical substantiation of the term in the context of development of the “third sector” organizations

The term of “social finances” in the context of development of instruments of social investing is considered. Development of approaches to defining of the “third sector” of civil society is analysed; its basic components and features are investigated. The author’s vision of the model of interaction between the sectors of social economy in the process of social investing is proposed.