

ANNOTATION

Oksana DESJATNJUK, Volodymyr UGRIN

The pragmatics of occurrence and payment of tax debt in Ukraine

The theoretical and methodological bases of tax debt formation are distinguished in the context of combination of theoretical developments and legislation base with practical realities of tax debt management in Ukraine. The logical scheme of the mechanism of tax debt formation and enforcement is formed. The current state of tax debt at state and local levels is investigated.

Jaroslav PETRAKOV

The evolution of approaches and global tendencies in mineral extraction taxation

Determinants of rent taxation regimes' creation and modification are identified. Mineral taxation approaches and regimes evolution are analysed. Global tendencies of fiscal policy instruments' application concerning mineral extraction are defined and proposals for Ukrainian system of rent taxation modernization are suggested due to investigated modern rent taxation regimes in different countries.

Larysa SIDEL'NYKOVA, Natalija KOSTINA

Budget constraints and their influence on the financial debt of region

Theoretical essence of the definition "budget constraints of the region" is defined. The influence of budget constraints on the degree of fiscal balance in the region is identified. The state of the financial security areas is analysed. The system of indicators designed to identify the level of inter-regional fiscal competition and diagnose problems decentralize of the budget resources in Ukraine are proposed.

Kateryna KOLISNICHENKO

The essence and factors of tax risk for the state

Internal and external factors of tax risk for the state are investigated. It is indicated that a large number of factors can influence on a particular risk.

Jaroslav ZHALILO

Specific features of budget strategy priorities creation and realization in the conditions of economic reforms

The specific features of budget policy priorities and instruments choice in post-crisis period are determined. The necessity of a proactive budget policy is concluded. The recommendations on its realization as a part of structural corrections strategy are presented.

Natalija TKACHUK

Conceptualization of government credit in evolution development of financial idea

The theoretical conceptions of origin and essence of government credit are analysed. The positions of foreign and domestic scientists concerning the expedience application of government credit with the aim of financing government requirements are investigated. The attention is accented on the importance of scientific achievements of Ukrainian representatives in financial opinion of the XIX–XX century about the issue of government credit theory and practice.

Volodymyr HORYN

Social guarantees in the system of social security: theoretical and methodological aspect

Scientific approaches to the interpretation of the essence of social security are generalized and own position for explain of its content is formulated. A place of social guarantees in the system of social security is determined and outlined a list of its threats caused by deficiencies in social policy guarantees. Scientific approaches to the social security evaluation are analysed and a list of supplementary indicators for its evaluation are offered.

Natalija BAK

Preschool education financing in Ukraine: the problems and suggestions to overcoming

The state with the preschool education' financing in Ukraine are analysed. The shortcomings in the mechanism of the preschool educational institutions' financing are revealed. The suggestions to its overcoming and searching additional sources the preschool education financing are grounded.

Myroslava TYMOTS

The state financial support of the agricultural sector: modern situation and perspectives

A system of the budget support of IAC is analysed. The comparative analysis of the dynamics of the financing of the agricultural sector at the expense of the state budget is conducted. The main directions of the improvement of the financial support of the brunch are defined. It is grounded the necessity of new mechanism of the giving of a financial help to the agricultural producers.

Svitlana SAVCHUK

Theoretical approaches to local budgets planning

The theoretical bases of methodology of budget planning in general and on the local level in particular are analysed. It is defined and characterized the main components of methodology of local budget planning in the conditions of budget reforming in Ukraine.

Tetjana PYSMENNA

Forming of the system of state financial control principles

The positions of scientists and practitioners according the problem of determining the composition and essence of principles of state financial control are investigated. The principles of ability of public financial control to transformation, staged its evolution and direction on strategic perspective are formulated. An observation of these principles in practice is analysed.

Tamara VASYL'JEVA, Serhiy LEONOV, Larysa SYSOJEVA

Problems and prospects of integration associations investors in Ukraine

The advantages and disadvantages of financial and industrial groups are summarized. The main factors of discrepancy between these organizational forms to create integration associations investors. Expediency formation of integration associations in the investment market of Ukraine as an investment conglomerates is grounded.

Tetjana KONJEVA

Factors of the new enterprises property forming

The influence of branch factor and legal business form influence on procedure of enterprise property forming is analysed. The dynamics of property and debts change of business subjects, structure of assets and profits are analysed on the first stages of life cycle.

Maryna BEREST

Assence and some aspects of antikrisis financial management of enterprise

The existent approaches is analysed to determination of economic category "antikrisis financial management". The assence of this term is considered through the synthesis of separate concepts which are included to its composition. The breadth of scope determinations the concept "antikrisis financial management" the stages of development of crisis on an enterprise is analysed.

Julija BUHEL'

Essence lines and conformities to law of development of credit relations in the conditions of market transformations of economic system

The essence of credit relations are analysed. Patterns of development in a market economic transformation processes are determined. A number of proposals and recommendations for the effective organization of the credit process by banking institutions are formulated.

Julija SUBBOTOVYCH, Olha ANTROPOVA

Indicators of financial security of Ukraine

A set of indicators used to assess the financial security of Ukraine is distinguish. Systems of evaluating the financial stability of the developed countries are analysed. The level of financial security of Ukraine is estimated and the basic tendencies of its changes was identified.

Oleh DYBCHAK

Legal regulation`s problems of consumer lending in Ukraine

Researched the normative legal framework of consumer credit`s functioning, in the results systematized the existing legislation. Analyzed prospective legislation of consumer credit, described its strengths and weaknesses. Identified the main legal regulation`s problems of consumer regulation in Ukraine and proposed priority measures to solve it.

Olha STYRSKA

Investment lending Ukraine by international financial organizations

The essence of foreign investment credit is revealed. International ratings Ukraine are investigated. The structure of the external debt of Ukraine in terms of loans from international financial organizations is analysed. Features of Ukraine's cooperation with international financial institutions are found, and its proposed the ways of improving.

Olena ZOTSENKO

Comparative analysis of the share market of Ukraine under global trends

The features of the share market of Ukraine are examined as a part of global financial market in terms of the escalating globalization and integration. The influence of the global financial crisis is examined on Ukraine's stock market indicators. Some major weaknesses of the domestic share market are exposed with the ways shown to cope with the drawbacks under increasing globalization.

Maryna LYTVYN

Japanese experience in stimulate of regions development

The features of the Japanese experience of regions development in the context of providing of steady development are analysed. The division into periods of the becoming and development of the national economic model of Japan is generalized. The experience of forming the profitable part of the local budgets is investigated.

Roman KOPYCH

The influence of government expenditure of Central and East European countries on production and income

It is established that an increase in the government expenditure has an expansionary effect on GDP and industrial output, as it is implied by the standard Keynesian multiplier assumptions. While a restrictionary impact is obtained for Slovenia, it is an argument in favor of the so-called anti-Keynesian effects. Interactions between government expenditure and output in the fashion of intertemporal optimization model are identified for Poland, and to a lesser extent for the Czech Republic.

Yuriy BILENKO, Oleksandra STRUK

Interaction of financial development and economic growth in China

The reform analysis of the financial sector in China after 1978 is analysed. Using correlation matrices, the impact of financial development on economic growth and its components are investigated. The causal relationships between indicators of financial development and economic growth of China are determined.

Olena PRYVALOVA

The features of life insurance markets in United States and United Kingdom

The basic models of social security system and life insurance adopted in United States and United Kingdom are examined. The life insurance market structure and present status of competition are analysed.