

ANNOTATION

Tetyana KIZYMA

Behavioral finance in concepts of classical and institutional theories

The essence is grounded and the history of emergence and development of behavioral finance concepts in classical and institutional theories is explored. The basic theories of behavioral finance ("Prospect theory", "Theory of investor behavior", "Theory of noise trading", "Theory of efficiency of operations trader") are characterized. The relationship between the characteristics of human psychology and problems of investors market behavior is proved.

Iryna SYDOR

Budget security of social function of the state

The social function of the state is considered through the prism of a welfare state. The essence of the budget of social function of the state is investigated. The dynamic and the structure of budget expenditures for social purposes are analysed.

Roksolana KORNATSKA

Realities and prospects of pension system in Ukraine

The components of the pension system are considered, its advantages and disadvantages are outlined. The basic trends in the pension system of Ukraine in the current economic conditions and the key problems are analysed. Directions systemic change for the full and effective functioning of the pension system in Ukraine are offered.

Galyna MARKOVYCH

Features of management of local budgets money on the corresponding stages of budgetary process

Characteristics of the local budgets' management system and ways of its improvement are investigated and analysed.

Tetjana MASLOVA

Macro-financial issues of global aging

The considerable attention is paid to the research questions of global aging. The influence of aging on macro-financial stability was grounded. The activities associated with the settlement of the macroeconomic consequences of global aging were proposed.

Olha KYRYLENKO, Vitalina PEREVOZNJUK

Attraction private means to watersupply and waterdrain sphere

Ways of private partnership organization are characterised and their advantages and demerits are distinguished with the purpose of search the optimal versions to financial of watersupply and waterdrain enterprises at the expense of private means.

Iryna BOBUKH

The amortization policy in Ukraine: the current status and future directions of transformation

Inconsistencies of legislative regulation of fixed assets amortization in Ukraine are detected. The peculiarities of national trends of the transformation of fixed capital gross and net storage, cost of stocks, consumption, savings, levels of depreciation and amortization of fixed assets are determined. The ways of improvement of amortization policy in Ukraine are offered.

Viktorija MEDVID, Viktorija SIGUA

Conception of strategy of innovative development the industrial enterprises

The various theoretical approaches are considered to the interpretation of the essence of the concepts of “strategy”, “strategy of development” and “financial strategy of innovative development of industrial enterprises of the region”. The factor of innovation as the most important element of the formation of effective management strategies is identified. The author’s definition of the essence of the notion “financial strategy of innovative development of industrial enterprises” is offered.

Viktor KOZJUK

Globalization and intertemporal restrictions of fiscal stimulus

It is found that before the crisis fiscal policy theoretical background was enough contradictory. It is proved that aside changes of patterns of relation between amount of public debt and interest payments such relation is direct. It is confirm that fiscal policy still restrained intertemporally. It is summarized that globalization modify intertemporal restrictions of fiscal policy due to lags getting longer.

Anatolij FEDORENKO

Excise from circulation of securities

The questions of conformity of the special tax on operations of alienation of securities and operations with derivatives to the general features of excise tax are considered and contradictions of their essence are exposed. The special attention is paid to the mechanisms of practical application of excise tax and norms of the Tax Code, which need improvement. A conclusion is grounded about prevailing of fiscal role of excise tax above its function as a regulator of securities market. Amendments to the Tax Code are suggested with the purpose of elimination of collisions of several norms which regulate taxation of operations with securities and derivatives.

Tetjana TUCHAK

Current issues in the creation of the ministry of income and charges

The basic steps of creating the ministry of income and fees are considered. The regulatory framework of reorganization tax and customs services is analysed. The world experience of fiscal consolidation services is investigated.

Oksana TULAY, Anna MARCHUK

An increase of fiscal role of tax receivables in forming of local budgets

The current trends of filling the local budgets with tax receivables are analysed including taxes and collections. The ways of improving local taxation and increase of fiscal role of taxes and collections are grounded.

Mykola GARKAVYI

Customs post clearance audit: foreign experience and domestic practice

The social and economic essence and functional role of customs post clearance audit are investigated. The positive aspects of foreign experience of customs procedures realization are distinguished. The domestic problems of customs post clearance audit functioning are identified. The directions of increasing customs post clearance audit efficiency in Ukraine are determined.

Mar'jana VYKLJUK

Economic meaning of security tax and its constituents

The scientific approaches essentially content of tax security are considered. Morphological analysis of study definition is conducted. The basic characteristics of tax security are grounded.

Olena TARASOVA, Olha TUZOVA

System-dynamic modeling of commercial bank deposit policy

The essence and role of deposit policy in formation the resource base of commercial banks are considered. A system-dynamic model of bank deposit policy is designed. Recommendations for improving the efficiency of deposit operations are proposed.

Svitlana KOVAL

Theoretical and practical aspects of resource policy of bank

The theoretical foundations of resource policy of bank are examined. The resource policy of "Privatbank" is analysed. The measures are suggested at improving resource policy of domestic banks.

Mykola HAPONJUK

Further scenarios of exchange segment of the securities market in Ukraine

The current state of the exchange segment of the securities market in Ukraine is analysed, its main problems considered in terms of the corporate sector. Further scenarios of organized securities market are grounded under the influence of economic reforms in Ukraine and trends in global capital markets.