

ANNOTATION

Tetjana ZATONATSKA

Credit fiscal space for investment in Ukraine

The methodology of the research of fiscal adjustment tools is grounded. The selective approach to the choice of fiscal instruments for regulating investment activities of different economic agents is proposed. The term of "fiscal space for investment" into scientific use is introduced. Some recommendations for creating fiscal space for investment in Ukraine are given.

Oleksij DRUHOV, Olexandra HIRNA

Models of the impact of taxes on economic growth in Ukraine

Based on the behavioral models of entropic function, the Laffer curves were constructed for the dependencies of aggregate output and fiscal revenue from the aggregated rate of the tax burden on the economy of Ukraine. An analysis of fiscal indicators and comparison with similar models of other countries revealed unreasonableness for the further increase in fiscal pressure and the need to use other means to stimulate economic growth.

Ihor KRYSOVATYJ

Directions of improve tax incentives for innovation in Ukraine

The basic problems of the tax regulation in the sphere of innovation activity in Ukraine are investigated. The mechanism of applying incentives at all stages of innovation is analysed. The ways of improving the current practice of using tax instruments regulating of innovation processes are offered in the context of basic taxes.

Nadija LUBKEJ

Analysis the structure of state debt of Ukraine and main directions to its optimization

The structure of state debt of Ukraine on the basis of the conventions of debt, in the context of internal and external components, on currency type, depending on the time of funding and by type of interest rates is analysed. The assess its dynamics in recent years is implemented. The main directions of optimization of structure state debt of Ukraine at the present stage are defined.

Myroslava GUPALOVSKA

Theoretical and conceptual foundations of state financial control

The state control, its objectives and principles are grounded. The main theoretical approaches to the definition of "public financial control" are considered by their critical analysis and authors' definition of economic categories.

Andrij KRUPKA

Theoretical foundations financial policy in the field of culture and art

The definition of financial policy is analysed. The term, the form and principles of financial policy are investigated. Theoretical and practical aspects of fiscal policy in the field of culture and art are grounded.

Bohdan MALYNJAK

Priorities of improvement of state social charges

The essence of social charges is investigated. Dynamics and structure of budgetary charges of the social setting are analysed in Ukraine and the countries of European Union. The directions of improvement the budgetary charges of the social setting are offered in accordance with interests of society.

Zoryana LOBODINA

Budget support of social sphere in conditions of construction of socially oriented economy in Ukraine

Theoretical foundations of budget support of social sphere are grounded. Monitoring of budget support of social sphere are performed. The main problems and prospects of overcoming social exclusion from a medical, educational, cultural and other social services in the context of human development and of socially oriented economy are founded out.

Oleksandr ROZHKO

The budgetary investments and efficiency of budgetary programs

The approaches to determination of the essence are considered and importance of budgetary investment and programs in the context of achieving sustainable development of the national financial system. The influence of budgetary investment to GDP growth are analysed. The negative factors that affect the efficiency of budget programs in Ukraine are determined. The measures for improving the efficiency of budget investment and, consequently, improve the implementation of budget programs in the face of growing budget deficit are offered.

Viktorija BULAVYNETS

Assessment of the current state of local budgets spending on the intellectual development

The current state spending of local budgets on general secondary, vocational, pre-school and extra-school education in Ukraine is analysed. The areas of increase efficiency of the use of local budgets funds on intellectual development are outlined.

Ksenija TKACH

The pragmatism of the provision and the allocation of the investment subventions

The necessity of reforming the mechanism of allocation of the investment subventions from the State budget between local budgets, which is based on formalized method, is substantiated. Some specific proposals are suggested in this direction with the consideration of the social and economic development of the territories

Viktor RUSIN

Advantages and lacks of treasury maintenance local budgets

The features of the treasury system of maintenance of local budgets are considered in Ukraine. Advantages and lacks of the treasury system of maintenance of local budgets are analysed. The ways of further perfection of the home system of cash maintenance of local budgets are offered.

Anna MOKRYTSKA

The essence and classification of medical services as a basis of their funding

The essence of medical services is investigated, their place in the system of social benefits is defined. Done classification of medical services for individual characteristics and identified characteristics that can be the basis for determining the types, amounts, manner and conditions for granting state-guaranteed free medical care and introducing innovative methods of financing (pay) health care.

Veronika DMYTROVSKA

Growth in main areas of local budgets income in mountain settlements

The peculiarities of the revenue of the local budgets of mountain areas are considered. Particular attention is paid to the direction of growth local budgets of mountain areas. It was founded the suggestions for improving the resource support of local governments.

Jana BUCHKOVSKA

Conception of pre-school education

A study of the nature of pre-school education and reasonable interpretation of the concept of copyright. Theoretical foundations of the sources and forms of pre-school education under the present conditions of the functioning of the national economy in the public interest. Reveals the principles of pre-school education.

Mykhaylo DYBA, Yevhenia POLISCHUK

Collective investment: the characteristic features and advantages

The basic definitions of collective investment are regarded, the characteristic features and advantages of it above individual investment are determined, the participations of the collective investment in the face of non-banking financial institutions are distinguished.

Oksana KVASNYTSJA

Criterion approaches to selection of regions for public investments in the infrastructure of development small enterprises in Ukraine

Scientific and methodical principles to selection of regions are grounded for public investments in the infrastructure of development small enterprises. The algorithm of allocation of financial resources is offered in support small enterprises. The basic stages of rational distribution of potential investments of the state are described.

Olexandr BULAVYNETS

Theoretical aspects to the evaluation of the effectiveness of management borrowed capital

The essence of the concept of "efficiency" are showed and own interpretation of the definition "efficiency of enterprise borrowed capital" are offered. The algorithm of performance evaluation of using enterprise borrowed capital are made.

Natalija TKACHENKO

Modern trends in forming price of "auto-CASCO" insurance protection program

The factors that affect the value of the insurance rate for the insurance product "auto insurance" are identified and generated a list of basic assumptions on which the policyholder must pay attention to when purchasing appropriate insurance coverage.

Valentyna TROPINA

Pension reform in Ukraine: results and prospects

The main directions of practical implementation of pension reform in Ukraine are investigated. Influence of the measures on reform the pension system on balance of budget of Pension fund in Ukraine is analysed. The key issues of further deepening the reforms of the pension system are determined.

Olexandr FRADYNSKYJ

Customs activities of self-proclaimed state formations (on the example of State custom committer of the Republic of Abkhazia)

Historical questions on the formation of the customs territory of the Republic of Abkhazia are researched. The peculiarities of customs activities Abkhazia in the context of its structure and tasks are ascertain. The features of foreign economic activities in the context of major trading partners and export and import of goods are analysed and its estimated fiscal impact.

Vasyl DEMJANYSHYN

The past and the present of financial economy in Ukraine

Reconstruction of independence in Ukraine was accompanied by development of it's financial economy based on our nation several centuries improvements. The fundamental scientific work "Financial Economy Institutionalization of Ukraine (retrospective review)" by S. Golubka is dedicated to this problem. The origins of the financial economy in Ukraine, the nature of it's development and organization at the conditions of market transformation are determined.