

ANNOTATIONS

Viktor KOZJUK

Debt panorama of Central-European Countries: post-crisis paradoxes

It is shown that capability of Central-European Countries to increase public debt during crisis and during European debt crisis may be wrongly interpreted as weakening of budget constrains. Market discipline becomes more non-linear. Together with rising level of implicit nominal anchor of debt stability this may lead to additional risks of fiscal sustainability. Debt strategy correction might take into account necessity of enough available fiscal space when real convergence with narrowing possibilities in area of international tax competition make ricardian debt policy destabilizing to get primary surplus and when expenditure cuts are contradict with necessity to invest in human capital, quality of institutions and infrastructure.

Olha KYRYLENKO, Jana BUCHKOVSKA

Priority directions of perfection of preschool education financing in Ukraine

Major directions of perfection of preschool education financing are certain. Expediency of development of sourcing of preschool education is grounded, importance of application co-financing in the field, use alternative ways of services preschool education account of budget. Directions of improvement of interbudgetary relationships are investigated with the aim of improvement of preschool education financing.

Olha KNEJSLER, Natalija SPASIV

Implementation of local budgets after profits: pragmatic problems in the conditions of permanent crisis phenomena

The implementation of local budgets is analysed. The key areas to improve the revenue side of the budget of Ternopol in a permanent crisis are investigated. Number of suggestions are formulated for optimizing performance indicators by local government reform of local government, regional coordinated work of the State Fiscal Service of Ukraine, State Financial Inspectorate and the State treasury of Ukraine.

Iryna FEDOROVYCH

Methods of auditing of the efficiency of state debt management and ways of its improvement

The topicality of auditing of the efficiency of state debt management within the context of financial control is considered. Its main purposes and tasks are determined. Methods of state debt auditing in Ukraine in terms of nine groups of indices are revealed. Key indices of the efficiency of state debt management of Ukraine are analysed. The main problems of the implementation of auditing of the efficiency of state debt management in a system of control are determined. Respective recommendations regarding ways of its improvement are suggested.

Julija SLOBOGJANYK

Prospects of state auditing of expense of budget management

The execution of the State Budget of Ukraine in recent years is analysed. Main problems of monitoring compliance with the budget legislation, auditing and evaluate the effectiveness of budget management are identified. The ways of improvement of fiscal policy are grounded, that will ensure the improvement of its efficiency and enhancing national security in modern conditions.

Olexandr DZYUBLYUK, Ljubov PRYJDUN

Organization and-economic mechanism of banks credit risk-management

Theoretical principles of banks credit risk-management improvement are analysed. The author also proposes the own interpretation of the term “organizational-economic mechanism of banks credit risk management”, carries out modeling of the mechanism, defines and characterizes its components. Assessment of the impact organizational-economic mechanism of credit risk management on the commercial banks crediting efficiency is conducted.

Ljudmyla ALEKSEJENKO, Jevhen Sokolovskjy

Priorities of financial sector development in the conditions of institutional transformations

The features of functioning of financial sector are exposed in the conditions of modern institutional transformations. Reasonably, that development of financial sector is able to form such external effect that can be estimated as an auxiliary factor of the economy growing. Priorities of financial sector development are outlined taking into account a special purpose economic reference-points and measures on a middle and long-term.

Volodymyr SVIRS’KJY

The effect of financial sector on economic growth: retrospective analysis of empirical hypotheses and scientific paradigms of modern world science

The appraises key conceptual hypotheses and scientific theories of the relationship between financial and real sector of the economy are reviewed. Increasing the level of financial development causes higher rates of economic growth in the future, helps to reduce poverty and inequality.

Svitlana KOVAL’

Financial results of activity of bank institutions: theoretical and practical aspects

The essence of financial results of activity is research. Author interpretation of concept “financial results of activity of bank institutions” is offered. The dynamics of index of financial results of activity of the home banking system and PJSC CB “PrivatBank” is investigated. The measures for optimization of profits and expenses are offered with the aim of receipt of positive financial results of activity of bank institutions of Ukraine.

Ksenija SLIPKO

Problems and prospects of activity of Ukrainian professional reinsurance companies

Financial and economic necessity of reinsurance companies as important partners of subjects of insurance business is justified. The factors, which restrain the development of the institute of professional reinsurance in Ukraine, are identified. A series of measures are proposed aimed at creation of favourable environment for successful activity of domestic professional reinsurance.

Oksana DESYATNYUK, Vasil’ KANYUK

Essential and theoretical basics of tax risks for business ventures

The article deals with the comprehensive verbal and discourse analysis of domestic and foreign scholars in the sphere of determination of tax risks. The author defined the methodological peculiarities and specific characteristics of tax risk for a business venture that enable complex approach to comprehension of this phenomenon’s nature and features as well as understanding of how it is differentiated from other commercial risks. There was substantiated the individual view upon economic and legal nature, essence and peculiarities of tax risks for business ventures resulting in specification of the mentioned notion definition.

Tetjana ZHELJUK

Strengthening preventive warranties with officials fiscal structures

The essential determinants of activity, security officers fiscal authorities are proved. Accent is done on improving institutional strengthening preventive safeguards as the instrument of providing quality of implementation of post obligations. Proved that prevention should be a guarantee in the legal status of employees of the main instrument of fiscal counter and avoid possible effects of public abuse.

Olexandr BRECHKO

The essential characteristics of tax service

The essential characteristics of tax service are grounded and its main types are structured according to functions and the ways of services provision. The emphasis is made on increasing the efficiency of fiscal authorities' activities and their cooperation with taxpayers based on reactivation of communication providing system. It is proved, that the modern technological capabilities of tax service can increase the level of taxpayers' service.

Maryna DEDUSHEVA

Application of modified Hold-Winter method for prediction tax revenues in Ukraine

The standard method of exponential smoothing by Holt-Winter is adapted to the real sentinel rows on the example of tax revenues in Ukraine. Procedure of optimization parameters is worked out and on this basis the model of exponential smoothing by Holt-Winter with a multiplicative trend is built. More exact results of prognostication are got in comparing to other methods of the exponential smoothing, and also row of standard empiric methods.

Alexandr KVASOVSKJY, Eduard KARAPETJAN

Theoretical conceptualization of financial mechanism to form industrial clusters

The main scientific approaches to determining of nature and structure of the financial and economic mechanisms at the macro and micro levels are analysed. The structure of clusters outgoing peculiarities of financial relations that are formed within the cluster model and are regulated by means of the financial mechanism is clarified. On this basis there are determined the conceptual essentials of formation of the financial mechanism for functioning of industrial clusters in terms of the domestic economy.

Oksana VAVRYCHUK

Project implementation of public-private partnership in the housing and communal economy under local government reform

The Ukrainian peculiarities of the local government reform process transmission in the context of creating favorable conditions for the public-private partnership development are examined. The institutional and legal basis for public-private partnership in housing and communal sphere of Ukraine is analysed. The reason that restrain practical implementation of public-private partnership in housing and their realization opportunity in terms of governmental decentralization and reform of local government posteriority are revealed.

Fedir TKACHYK

Organization and legal basis of tax advise in Ukraine, Poland and Czech republic

The approaches to disclosure of tax advice are researched, based on what prompted its own definition that focused on a single kind of profession. The organizational and legal trends providing tax advice in Ukraine, Poland and the Czech Republic are investigated. The modern features of the national system of tax advice are determined. Formulated tactical and strategic measures increase the efficiency of tax consulting in Ukraine, taking into account local realities and international experience.

Inna SERVATYNSKA

Models of social policy and social insurance: international and domestic experience

The European and national models of social policy are analysed. The advantages and disadvantages of the operation of social insurance within the limits of the stated model are discovered. The prerequisites for social insurance in the European social policy models with the use of macroeconomic indicators are reviewed. Recommendation to improve of national model of social policy and improve the effectiveness of social insurance in Ukraine on the basis of analyse the international experience are suggested.

Uliana IVASECHKO

The audit of payments for insurance companies in the construction industry: knowledge base and problematic aspects of planning.

The features and objectives of the audit of payments for insurance companies in the construction industry characterized. Posted knowledge base audit of payments for insurance. Investigated problematic aspects of planning internal and external audit of payments for insurance.