

## **ANNOTATION**

**Vitaliy TOLUBJAK**

***Transfers of remittances of migrant workers as a factor of socio-economic development of Ukraine***

*The volume of revenues migration of capital in Ukraine are analysed and its relationship with key macroeconomic and social indicators. Established that remittances Ukrainian immigrants is an essential additional income for the population. The impact on the balance of payments, social and economic development of households and the country as a whole is argued.*

**Nadija LUBKEY**

***Conceptual basis of the public debt management***

*The theoretical basis of the public debt management are considered. The definition of the term “public debt management” as a cyclical process is formulated. The principles of the effective public debt management are considered and complemented. The importance of the principle of accountability in the process of the public debt management is emphasized. The main conceptions of the public debt management are systematized. The feasibility of further scientific research on these issues towards strict regulation and clear division of responsibility in the sphere of the public debt management is grounded.*

**Dmytro SEREBRJANSKIJ**

***Theory and practice of using local taxes in order to ensure financial stability of regions***

*The modern organization of local taxation is analysed and demonstrated its role in the system of financial support of subnational budgets. According to the results of theoretical experiment criteria of efficiency of local taxes are systematized in the form of a matrix, that provides a detailed description of the various types of local taxes. On the basis of the economic and administrative efficiency, the most appropriate options to ensure fiscal stability of local budgets in Ukraine are proposed.*

**Tetjana BOLGAR**

***The modern state of problem assets in the banking system of Ukraine***

*The dynamics of given loans and outstundiry debt after credits 2007–2012 is analysed. The direct relation between the size of the problem portfolio and financial activity of the banking institution is grounded. The problems and the causes that affect the volume of overdue indebtedness of banks in Ukraine are investigated.*

**Roman ZAVOROTNIY**

***Influence of a financial position of the oil refineries on their value***

*Connection between dynamics of a financial position of the enterprise and annual volumes of its cash value is analysed. Using of three various discriminant models, which define a financial position of the Ukrainian oil refineries. Influence of the actual and market sizes of the weighted average cost of corporate capital is investigated on the sum of cash value added.*

**Julija PETLENKO**

***Peculiarities of finance in integrated corporate structures***

*Theoretical and methodological aspects of financial governance in integrated corporate systems are considered. The content of the definitions “corporation”, “integrated corporate structure”, “finance of integrated corporate structure” are exposed. Features and types of financial relation-*

ships are identified for the integrated corporate structures. The author's classification of financial relations structures for integrated corporate entities and economic content is proposed. The system of internal and external financial relationships integrated corporate system is substantiated.

**Oksana KVASNYTSJA**

**Financial mechanism to ensure the development of small enterprises in Ukraine**

The scientific approaches concerning interpretation of the essence of the financial mechanism are considered. The authorial concept of "financial mechanism to ensure the development of small enterprises" is suggested. The need to create appropriate conditions for the formation of the effective financial mechanism for the proper development of small businesses is proved.

**Olesja LEBID**

**Problems of banking financing innovations and technologies financing**

Theoretical and methodological problems of bank financing innovations are analysed. Approaches to definitions of "funding" and "financial support of innovations" are generalized. The financial security system of banking innovations is formed based on a critical analysis of existing development and the relationship of its key elements are shown.

**Myroslava GUPALOVSKA**

**Practice problems and financial control execution of local budgets**

The essence of financial control over the execution of local budgets is exposed and its task is characterized. The features of financial control of local budgets are analysed, the practice problems and the effectiveness of financial control is investigated over the formation of local budgets in Ukraine. The possibility of using foreign experience to improve financial control over the execution of local budgets is grounded.

**Viktor RUSIN**

**Features providing loans to local budgets at the expense of a single treasury account**

The features of the process of lending to local budgets at the expense of a single treasury account are considered. The volume of local budgets received interest-free loans from the single treasury account to cover temporary cash gaps and medium-term loans is analysed. The advantages and disadvantages of borrowing local budgets from a single treasury account are investigated. The ways of further improving of the national system of loans to local budgets at the expense of a single treasury account are suggested.

**Ksenija TKACH**

**Theoretical aspects intergovernmental transfers as a tool convergence of economic and social development of the state**

The dual nature of intergovernmental transfers as two components: economic, social and political is exposed. Their functions are formulated. The essence of intergovernmental transfers as an instrument of convergence of economic and social development is investigated.

**Anastasija OGINSKA**

**Local budget charges on social protection**

The structure and dynamics of social protection and social security charges of local budgets are investigated. Charges covered from local budgets to finance state programs to low-income families in the calculation of the average per capita in terms of area are analysed. Necessity of optimization of local budget charges by the increase of efficiency of limit budgetary resources using is grounded.

**Robert BACHO**

***The state regulation market of financial services in the EU***

*The latest trends in the system of state regulation of financial services markets in the EU countries are investigated. In the scientific work the main achievements of outstanding foreign scientists devoted to assessment of advantages and shortcomings of an integrated model creating for financial services markets supervision is analysed. It is proved that for the period of 2008–2013 was an increase in the number of countries, whose central banks were endowed with microprudential regulating functions. The conclusion is made about the need to adapt the EU countries' experience in the modern realities of Ukraine.*

**Stanislav KHALINSKIJ, Marjana OSYPCCHUK**

***Scientific activity funding in Ukraine in the eurointegration context***

*The current state and principles of scientific activity funding in Ukraine are analysis in comparison with the EU countries. The analysis is performed in the directions: research intensity of GDP, dynamics and structure of financing sources, scientific activity staffing and salaries of researchers. The basic problems of scientific activity funding in Ukraine and the ways of their solving in the eurointegration context are defined.*

**Natalija SYNJUTKA**

***Calls of promissory decentralization in Ukraine: through the prism of European experience***

*Foreign experience of the municipal borrowing of European Union, dynamics and structure of the local borrowing by most participants of market are analysed. Market of the municipal borrowing condition is considered in Ukraine. Basic problems, that restrain effective development and use of the municipal borrowing are reflected, and directions to improvement of management a municipal debt are offered.*

**Alla GRUSHEVA, Kateryna KHOLJAVKO**

***Wages differentiation: problems factors, analysis of home realities and foreign experience***

*The main global trends of the formation of wages level are revealed. It is determined factors that directly or indirectly affect at the level of wages, depending on the type of activity, economic development and features of conducting the domestic policy of the country.*

**Olexander VILENCHUK**

***Market performance of agricultural insurance: historical and socio-economic aspects***

*The historical and socio-economic aspects of the insurance relationships formation in the agricultural sector are exposed since antiquity to the present. The process of the regulatory support of the insurance companies is analysed in the agricultural insurance market in 1993–2012. The agricultural insurance market trends are defined in 2005–2013. The strategic vectors of the future market performance of agricultural insurance in Ukraine are outlined.*

**Julia NAKONECHNA**

***Problems of pre-school education in Ukraine***

*The actual principles of preschool educational establishments financing are overviewed. The problems of insufficient financing of kindergartens and nurseries from local budgets are summarized and analysed. Directions for the modernization of pre-school education under transformation of intergovernmental relations in Ukraine are defined.*