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Researches
(Tallinn, Estonia)**



**Kryvyi Rih
National University
(Kryvyi Rih, Ukraine)**



**International Innovative
Educational Technologies
(Kryvyi Rih, Ukraine)**

International Conference on

**Relationship between public
administration and business entities
management**

**March 26, 2021
Tallinn**

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The Program **(March 26, 2021)**

- 11:00 AM -
11:05 AM **Dr. Iryna Mihus:**
Welcoming speech to the conference participants from the founder of the Scientific Center of Innovative Researches OÜ
- 11:05 AM -
11:10 AM **Dr. Volodymyr Morkun:**
Welcome speech to the participants of the conference from the Vice-rector for scientific activities, Kryvyi Rih National University (Kryvyi Rih, Ukraine)
- 11:10 AM -
11:15 AM **Dr. Oleksandr Levchenko:**
Welcome speech to the participants of the conference from the Vice-rector for scientific activities, Central Ukrainian National Technical University (Kropyvnytskyi, Ukraine)
- 11:15 AM -
11:20 AM **Anastasiia Chychkan:**
"Safeguard measures: the importance of government support and regulation. Steel business"
- 11:20 AM -
11:25 AM **Maksim Skrypnyk:**
"L.A.Q. – Logistics after quarantine"
- 11:25 AM -
11:35 AM **Iлона Tsarenko:**
"The impact of e-government system on public administration quality"
- 11:35 AM -
11:40 AM **Ivan Tihnian:**
"Startup as one of the ways to develop the economy and entrepreneurship in Ukraine"
- 11:40 AM -
11:45 AM **Ulyana Yershova:**
"Digital transformation in decentralization reform"
- 11:45 AM -
11:50 AM **Yuriy Lysianskyi:**
"The significance of revival Ukrainian stock exchange"
- 11:50 AM -
11:55 AM **Heorhii Robakidze:**
"New attempt of reformation of economy of Ukraine – Diia city"
- 11:55 AM -
12:00 PM **Polina Porosla:**
"Category "economic benefit" as a criterion for recognizing fixed assets"
- 12:00 PM -
12:10 PM **Denis Maneliuk:**
"The problem of absence in public service of necessary competences in the field of e-government"
- 12:10 PM -
12:30 PM **Discussion of the conference results**
- 12:30 PM -
01:00 PM **Coffee Break**
- 01:00 PM -
02:00 PM **Workshop:**
"Digital management of scientific research" (total 3 ECTS)

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INTRADUCTION

Every country is constantly concerned about both public administration and the interaction between public authorities and various economic entities.

The International Conference aimed to discuss key issues of the relationship between public administration and business entities management.

Scientists from different countries took part in our conference and discussed topical issues of General principles and practice of public administration.

Particular attention was paid to indicators of activity of public and private enterprises, such as: management, accounting, taxation, audit, economics and finance.

No less important for the further development of public administration is the establishment of the main problems and perspectives of reform.

I sincerely thank all the scientists for the submitted materials and I hope, our International Conference on Relationship between public administration and business entities management (RPABM) will become an annual venue for discussing about public administration and business entities management.

As Chair of the International Conference on Relationship between public administration and business entities management (RPABM) it is my great pleasure and honor to welcome you all to the first edition of our conference!

Iryna Mihus, RPABM Chair

SECTION 1
GENERAL PRINCIPLES AND PRACTICE OF PUBLIC
MANAGEMENT AND ADMINISTRATION

ELECTRONIC VOTING: EUROPEAN AND UKRAINIAN IMPLEMENTATION EXPERIENCE

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The development of information technologies provides a new format of interaction between citizens and the state in the form of e-democracy. This format leads to increased citizen participation in state-building processes.

Thanks to information technologies, citizens can participate in electronic elections through an electronic voting system. This form of e-democracy is increasingly used in democratically developed countries [1].

In 2017, Ukraine approved the "Concept for the Development of Electronic Democracy in Ukraine". According to this concept, electronic voting differs from the usual by the availability of electronic means for identification and counting of votes [2].

Today, electronic voting in Ukraine has not yet reached the stage of practical application. According to the Concept for the Development of Electronic Democracy in Ukraine, electronic voting should have been introduced by 2020.

The introduction of electronic voting in Ukraine is delayed due to a number of different factors. First, electronic voting requires a voter identification system. This can be implemented through electronic passports, but as of today their readiness is insignificant.

Another obstacle is the vulnerability of information systems to hacker attacks and unauthorized access to. Moreover, such threats may come from other countries as well as from domestic stakeholders.

Due to these problems, an alternative opinion is formed that Ukraine does not need to completely switch to electronic voting. Proof of this is a number of states that tried to introduce electronic voting, but later abandoned the idea. Therefore, in some countries, electronic voting is limited to scanning a paper ballot and sending that over the Internet [3].

One of the countries critical of e-voting is the United Kingdom. The country held more than thirty online local elections between 2002 and 2007. As a result, it was decided that such a system is inefficient due to high financial costs and low voter interest [4].

Germany is also critical of the e-voting system. In 2009, Germany declared electronic voting in the parliamentary elections unconstitutional. The reason was in the terminals, which did not allow to check the determined result [5].

Despite some negative experiences, e-voting has many advantages. The first is to speed up the process, minimize the human factor and increase transparency. Even

if hackers can interfere with the system, it is more reliable than traditional voting. Second, it is more comfortable for people who are abroad or have limited opportunities due to health conditions. It also avoids crowds, which is especially true during epidemics and pandemics. Thirdly, the problems of spoiling ballots and forging votes are being solved.

It should be noted that the negative experience of countries is still associated with insufficient development of information technology. If at the beginning of the century technology was expensive and inefficient, as in the example of Great Britain, now the situation is completely different

Estonia is the leading country in the field of e-voting, where Ukraine can learn from its experience. Estonia's achievement is the parallel development of e-democracy and the introduction of new electronic means. For example, if Ukraine developed in the same direction, there would be no problem with identification through an electronic passport.

In 2005, local elections were held in Estonia through e-voting. In 2007, e-voting was applied to the national parliamentary elections. The voting system was based on the use of a personal identification card. You can vote electronically several times, only the last vote is taken into account. If in 2005 about 3% of citizens used electronic voting, in 2011- already 25% [6].

In general, e-voting was used 7 times in Estonia: in October 2005, 2009 and 2013 in local elections, in 2007 and 2011 in parliamentary elections and in 2009 and 2014 in elections to the European Parliament. Hacker attacks on the electronic election system took place in 2007, but this event did not stop the Estonian people from e-voting [6].

E-elections and e-voting are actively implemented in various countries around the world. However, there is still no consensus on the safety and use of these systems. However, Ukraine and other countries can already adopt the Estonian experience and start implementing e-voting at the local level. This will help to improve the system and then implement it at the national level.

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HUMAN CAPITAL ASSESSMENT IN PUBLIC ADMINISTRATION PARADIGM

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Modern changes in the economic space stimulate the growth of interest in determining the role of human capital in the development of public administration. The above is justified by a gradual change in the capital structure. This is about a reorientation from physical to intangible capital, that is, human capital comes into force.

In the paradigm of public administration, the level of human capital should reflect the current trends in the country's socio-economic development. Researchers believe that human capital is reflected in the indicators of the personal development of a civil servant. Most of the proposed methods are based on assessing the knowledge and skills of workers, which are expressed in monetary and/or time dimensions. (Gonin, 2017).

Using only the above indicators does not reflect the real situation in terms of the efficiency of the state functioning. The basis for such conclusions is statistical data, where the negative dynamics of indicators of the country's socio-economic development is clearly traced. The logical conclusion from the above is that there is no relationship between the level of education of civil servants and their key performance indicators.

So the first step in developing a methodology for assessing human capital is to divide it into basic and actual. The basic level reflects the nominal quality indicators (education level, cost). It is advisable to divide the actual level into two components: achievement of the normative value of key performance indicators for the position of a civil servant (taking into account the length of service); dynamics of socio-economic indicators of the region (settlement). This will reveal the impact of human capital on the socio-economic development of the state.

References:

1. Gonin D. V. (2017). A Modern Approach to Assessing Human Capital in the Public Service. *Administrative Consulting*, 5, 178-187.

FISCAL, STIMULATING AND DISTRIBUTIVE FUNCTIONS OF TAXES IN UKRAINE

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The state must have an influence on the development of business of any size. It exerts this influence through various mechanisms of public administration - organizational, regulatory, informational and other. Smaller units of such influences are instruments and forms of state regulation. Each of these instruments has its regulatory impact on a specific area of regulation or on several areas simultaneously.

Tax policy can be one such tool. Transformation of Ukraine's economy by means of tax policy is not only to reform the tax system, but also to increase the efficiency of the budget system, because taxes are one of the main sources of filling the budgets of different levels. However, taxes are not only instruments for filling the budget, but also instruments for influencing various components of taxpayers' activities.

There are three main functions of taxes: fiscal, stimulating and distributive. The first is that taxes should ensure a guaranteed and stable flow of revenues to the budget. The essence of the incentive function is the use of taxes to influence various aspects of the socio-economic development of society. The third function is to redistribute the wealth of the state to achieve equity in income between different segments of the population. Tolubyak (2018) writes that fiscal and stimulating functions of taxes are interrelated, they can not be opposed to each other, as well as divide taxes separately into fiscal or stimulating, because without fiscal action there can be no stimulating action.

The state tax policy aims to solve two tasks that in most cases contradict each other (the state in its regulatory decisions must constantly seek a balance between them). This is, on the one hand, the establishment of stimulating rates of taxes and fees that will promote the development of Ukraine's economic system, and on the other - will ensure the receipt of funds in the budgets of all levels that will promote the development of the state, regions and communities. That is, it will ensure a balance between economic development of various branches and the state's performance of its social functions.

With taxes the state regulates the activities of economic entities, setting taxes at a higher level of activity or products that are not a priority for the public importance (eg, gambling, tobacco and alcoholic beverages) and reducing taxes in branches that need government support or assistance or play a particularly important social role (for example, the functioning of enterprises of the society of the disabled or the development of new technologies).

The market system leads to significant inequality in the distribution of income and, consequently, in the distribution of national product between economic entities. Pure economics of free enterprise can create for society unacceptable gaps in income and consumption, which leads to the stratification of society into rich and poor.

That is why the state is forced to apply mechanisms to reduce income inequality. Such methods include the system of taxation of income of economic entities and employees, as well as transfer payments.

The redistribution of income among the population is ensured by a system of progressive taxation, which introduces the taxation of large incomes at a higher rate compared to small incomes. In Ukraine, this approach was used until 2010, and then we switched to flat-rate wage taxation (now set at 18%). The fixed wage tax rate has a certain injustice from the point of view of low-income people. However, from the point of view of the state, this is the best option - it has made it more profitable for employees to show large official incomes, because the same tax rate will be taken from any amount.

Because low tax rates cannot help those who have no income at all, in recent decades the state has created a system of transfer payments, or cash payments to the population. Such transfers are designed to help the elderly, dependents, people with disabilities, and the unemployed. The state sometimes subsidizes or provides targeted assistance to low-income groups (for example, subsidies to the population to reimburse the cost of housing and communal services, cash subsidies to reimburse the cost of purchasing household fuel, public transport coupons, one-time cash assistance).

Thus, the tax policy of the state today has shown its effectiveness, performs a fiscal, stimulating and distributive function. However, such a tax policy requires state regulation (fine-tuning of tax rates and transfer payments).

References:

1. Tolubiyak V. (2018). Unity of state regulation and strategic management: an aspect of sustainable development of regions. *Investments: practice and experience*, 10, 83-87.

ECONOMIC MANAGEMENT AS AN INNOVATIVE WAY FOR THE DEVELOPMENT OF MODERN ENTERPRISES

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Modern economic management embodies the emphasis on business expansion. The company must adopt a new concept and ensure that the basic mechanism followed by economic management is implemented through daily detailed regulation. Economic management of modern enterprises is a complex process and undergoes a long phase of exchange. Therefore, it is possible to generalize a new possible path of development and build a new modern management structure.

The pre-established prerequisite for management is the definition of the main responsibility and change of the old management organization. It is necessary to follow the real situation, adopt a new concept of management and promote the modern expansion of management.

Economic management of a modern enterprise is a corporate style of modernity. It intersects in many areas of knowledge: the economy and the category of management and the subject. Economic management today reflects the concept of functioning at a deeper level, the purpose of which is management and the central interest of the enterprise, which creates a stable guarantee, which is followed by the development of the enterprise. It is necessary to organize daily production, constant control of work, quality of sold products and various connections related to finances. Economic management in the new situation expands the benefits of the enterprise and contributes to the long-term expansion of the enterprise [1].

Firstly, a periodic mechanism should be developed and the effectiveness of real-world governance evaluated. Secondly, to strengthen control over resources within the enterprise, to pay attention to the purchase of raw materials at the initial stage, continuous production, processing and appropriate maintenance process. Continue to strictly adhere to the relevant laws and regulations proposed in advance and to reconcile the numerous inconsistencies as appropriate [2].

For general management should determine the fundamental nature of economic governance and analyze its features. In addition, economic governance in each period should be guided by orderly and comprehensive development in combination with the state of reality obtained as a result of the survey. In particular, the fundamental nature of economic management includes the following procedure:

1. Establishing an evaluation indicator.

General management of the economy of the enterprise is closely related to the decision of management. Managers' decisions will be defined as monthly financial indicators and corresponding annual indicators. Multilevel indicators reflect original

guidelines.

2. Corporate management.

Corporate management involves the company's staff and predetermined divisions, as the real efficiency embodied in economic management is closely linked to the individual income and total income of the enterprise. These measures can be protected only by creating an optimal atmosphere for the expected real effectiveness.

The manager of the enterprise must be clearly aware of the urgency of the economic situation and encourage staff to participate in the management of the economy, confirm the scientific mechanism of management and make optimal regulations to limit affiliates [3].

With the expansion of the Internet, the way information management is characterized by efficiency and convenience. Based on the information path, business leaders should communicate and engage with lower level staff to know the opinions of employees and clearly understand the dynamics of their thinking. This can create an optimal humanistic management mechanism.

To achieve progress, the company should create a new database, analysis mode in a situation of extensive data, build a new, basic structure based on resources; analyze the numerical results obtained with the help of statistics and highlight the analysis of data; monitor the many resources in the database to judge the direction of enterprise development. This expands the category of goods, increases marketing profits and creates an appropriate service model [4].

To sum up, the ways of managing the economy of modern enterprises have various shortcomings. It is necessary to optimize economic management, ensure the progress of the enterprise in modern times and create a higher level of security management with the help of common technologies; properly deploy internal financial staff and improve internal audit; build an effective warning system and clearly define budgetary regulation according to cash flows in each period.

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THE PRINCIPLE OF FREEDOM OF CONTRACT IN PUBLIC RELATIONS

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In scientific circles, the well-known civility position is an extended (absolute) interpretation of the principle of freedom of contract, while the limits of such freedom are regarded only as a method of influence by the State.

However, there are areas where contractual freedom exists in organic unity with limitations. For example, the banking sector of the economy may be one such area.

The banking industry vividly illustrates the combination of public and private interests at different stages of the relationship between the bank and its clients.

A practical problem is the impact on contractual freedom of the entry into such a legal relationship of an entity exercising public authority or a body authorized to administer justice. This creates an imbalance of interest between public law and private law. In such a connection, there is an acute problem of checking transactions (contracts) of the bank for signs of nullity, according to the Law of Ukraine «On the system of guarantees of deposits of natural persons» [1] (next - Law).

It seems that if the legal relationship between the bank and the depositor arose on the basis of a civil law contract, existed at the time of the dispute between the Fund and the depositor, and the relevant Law does not contain provisions different from the Civil Code of Ukraine, The provisions of the Civil Code of Ukraine should be applied to such relations.

This is explained as follows. Since a public-law dispute is characterized by vertical subordination, the relationship between the Fund and the contributor would have to be characterized by the management, direction of the investor's will before an administrative dispute arises between them.

In such a case, however, the principle of freedom of contract would be violated and the conclusion of transactions on the basis of free will and other elements of the principle of freedom of contract would be presumed (arts. 3, 203, 204, 627 and 628 of the Civil Code of Ukraine [2]) as well as the fact that the treaty was concluded in accordance with the requirements of current Ukrainian legislation. Because at the time of conclusion of the contract the parties were not guided and could not be guided by the grounds for recognition of null and void contracts, in accordance with the mentioned Law.

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ECONOMIC AND LEGAL MEANS OF SUPPORT OF ENTERPRISES IN A PANDEMIC CONDITION

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The first outbreaks of COVID-19 caused by the coronavirus SARS-CoV-2 were registered in December 2019 in PRC [1]. Only on March 11, 2020, the World Health Organization announced that the spread of coronavirus COVID-19 had reached a pandemic level [2]. The disease has spread to the most countries and all continents [3].

The coronavirus pandemic poses a threat to the national security of our country. Quarantine measures introduced by the Government of Ukraine are necessary. On the other hand, it negatively affected the small and the medium businesses. Even entire sectors of the economy (tourism, transport, entertainment) found themselves in an extremely difficult situation. In turn, this requires the provision of state aid to enterprises that need it.

In the conditions of reduction of filling of the state budget application of such economic and legal means as grants, direct transfer of money, should be carried out extremely cautious. A positive example is when the state exempted from import duties and value added tax the operation of importing into the customs territory of Ukraine medicine, medical devices and / or medical equipment necessary to implement measures aimed at preventing the occurrence and spread, localization and elimination of outbreaks of epidemics and pandemics of coronavirus disease (COVID-19).

It is also correct to simplify the customs processing of these goods, simplify the public procurement procedure, restrictions on inspections, state supervision in the field of economic activity for the period of quarantine or restrictive measures.

One of the economic and legal means that can be used to support businesses is tax benefit. It does not require the allocation of budget funds, but the state gives up part of the revenues. The application of tax benefits will reduce the negative effects of lockdown, provided that the following principles are observed: the targeted nature of the tax benefit, fairness, flexibility, adequacy, stability of the tax benefit.

The Law "On Amendments to the Law of Ukraine" On the State Budget of Ukraine for 2020 "of 17.09.2020 № 909-IX [4] during the quarantine period, the Cabinet of Ministers of Ukraine has the right to reduce the validity of restrictions, prohibitions, benefits and guarantees, established by the relevant laws of Ukraine which adopted to prevent the occurrence and spread on the territory of Ukraine of acute respiratory disease COVID-19, except in cases where this may lead to a restriction of constitutional rights or freedoms of the person. Thus, the Cabinet of Ministers of Ukraine may reduce the tax benefits established by the relevant laws.

Granting the Cabinet of Ministers of Ukraine such right is a breaking of the principle of stability of tax benefits, as it may create a situation in which the business entity will be deprived of the opportunity to determine its economic development plans, jeopardize the implementation of contracts and more.

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FEATURES OF QUALITY PUBLIC MANAGEMENT AND ADMINISTRATION

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The purpose of management is to organize the joint activities of people, their individual groups and organizations, to ensure coordination and interaction between them, and its essence - in the implementation of management influence on certain objects. Specifics of public administration [1]:

- public management is based on state power, is supported and provided by it;
- public management extends to the whole society and beyond in the field of state international policy. It is the state through legislative activity that establishes the basic, general and typical rules (norms) of people's behavior;
- the state provides public management of system quality;
- public management differs from the state in that it is carried out within the rule of law, due to the legally regulated and practically effective mechanism of public control over all public authorities and local governments [1].

Public administration is a multifaceted entity. The subject area of public administration is outlined by the basic concepts: state, politics, public management and power. In this regard, the theory of public administration is a science, political and legal.

Public administration is the activity of public administration entities regulated by laws and other regulatory legal acts, aimed at implementing laws and other regulatory legal acts by making administrative decisions, providing administrative services established by laws [2].

In the system of public administration, the principles are the main provisions of management. These are guidelines that reflect the content of laws and patterns and should be enshrined in legal documents and used in scientific and practical activities of management professionals. An essential feature of the principles of public management is their enshrinement in most legal norms. Legal enshrinement of the principles gives them more specificity and stability in management relations. Some principles are enshrined in a number of forms: in the form of political and legal norms, traditions and ideological values. General methodological principles of public administration: priority of state policy; the principle of objectivity; entropy saving principle; the principle of least action; the principle of feedback - is one of the main elements of the managerial subjective-objective relation. The principle requires the controlling entity to constantly monitor how the object of management responds to its actions [1].

As the practice of public administration shows, the introduction of criteria for evaluating the provision of public services by the authorities in many developed democracies countries helps to more accurately assess the effectiveness of public administration and government activities. In particular, all OECD (Economic Cooperation and Development) countries have developed a comprehensive system of performance criteria and have mandatory programs at the national level to ensure support for this evaluation system, transparent and flexible mechanisms for reviewing methods, forms, tools and systems management in general and the results of activities.

As the experience of developed countries has shown, considering the introduction of a quality management system and then its certification, public administration bodies first of all emphasize the following benefits [2]:

- management of the organization meets EU standards;
- reliability of administrations for the structures that manage support programs, and for self-government bodies - for investors;
- probable reduction of operating funds due to better use of existing funds;
- increasing the prestige of the administration and employees.

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POSITIVE EXPERIENCE OF SOCIAL PARTNERSHIP IN UKRAINE

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Now a socially oriented form of doing business is developing at a rapid pace. In many cities of Ukraine, the practice of social partnership is successfully implemented. It consists in combining the efforts and resources of authorities and business of the city for joint implementation of socio-economic and cultural projects in all spheres of its life.

Thanks to social partnership, positive changes in regional development are happening faster. The most striking example in Ukraine is the social partnership programs of the Metinvest company. According to data provided in the company's 2019 Sustainable Development Report, the total amount of social investments was \$ 11.4 million [1]. The purpose of systematic investment of this company in improving the social infrastructure in regions of its presence is called the creation of better living conditions for employees, their families and all local residents. The directions of investment are modernization of public places and recreational areas, road construction, renovation of residential buildings and so on. In addition to ongoing initiatives and projects, Metinvest's financial resources are used to eliminate the consequences of natural disasters. For example, after the hurricane in Kryvyi Rih city (Ukraine) at July 2019, funds allocated by Metinvest (about \$ 177 000) were used to restore damaged infrastructure, in particular power lines and roofs of buildings.

Promoting the development of education, sports and culture have to be called an important area. In 2019, Metinvest invested \$ 1.6 million in the development of education and educational institutions (kindergartens, schools, universities). The implemented projects support innovative forms of education, science, technology, engineering and mathematics (STEM), as well as emphasize the development of leadership and entrepreneurship skills among students and teachers. In September 2019, with the financial support of Metinvest, a unique educational program for the city, the School of Municipal Leadership, was launched in the city of Kryvyi Rih. It was initiated by the public organization "Kryvyi Rih Fund of the Future". Among the sporting events that took place with the support of the company are Riverman 2019 and Steel Cup in Zaporozhye city of (Ukraine), as well as the Iron Hundred 2019 cycling marathon and Steel Run half marathon in Kryvyi Rih city (Ukraine). In Italy, Metinvest sponsored the international Genoa Half Marathon.

When implementing complex projects, Metinvest cooperates with city development funds. These funds have become the main channel for the company's interaction with local governments, community groups and international agencies to improve the living conditions of local communities.

An example of successful cooperation between society and business is creation of IT hub and a coworking zone in Kryvyi Rih (Ukraine). At the same time, the

company invested about \$ 198 000. A new space dedicated to IT professionals and students encourages people to come together and develop new business ideas and products.

Health support should be called an urgent and timely direction. Metinvest invested about \$ 1 million in 2019. USA in the repair of medical institutions, the purchase of medical equipment and the like. As of the end of August 2020, the company's investment in initiatives to prevent the spread of the COVID-19 virus amounted to approximately \$ 5 million.

At the same time, it should be noted that a number of scientific works of domestic researchers criticize the state of social partnership in Ukraine. Criticism points to the imperfection of the legislative framework and the practice of ignoring both on the part of government agencies and business. Assuming the likelihood of such a state of affairs in certain regions, we note that, as shown by the positive experience of Metinvest in the cities of Ukraine, social partnership can be not only realized, but also effective for a wide range of stakeholders.

So, we consider the main tool for stimulating social partnership to be an effective system of motivation, promoted primarily at the local level.

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COOPERATION OF INTERNATIONAL DONORS AND NON-GOVERNMENTAL ORGANIZATIONS IN THE TRAINING OF LOCAL COUNCIL DEPUTIES

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The beginning of the new millennium has been marked by the active development of globalization processes and the strengthening of the role of civil society institutions in the world arena, a key place among which belongs to non-governmental organizations (NGO) (Latif & Williams, 2017). During their operation, NGOs have offered a wide range of services and developed and implemented various development projects. The largest projects are related to the development of infrastructure and the development of reforms, decentralization, the social security system, the improvement of the work of local governments, etc (Durman, Durman, Topalova, Grytsak & Zhiliaieva, 2021).

Today international technical assistance for Ukrainian NGOs is often the main driver of civil society development. Among such NGOs is the Institute of Political Education. The Institute of Political Education (IPE, 2021) as a public organization was founded in 2001 at the initiative of young people. In 2010, the Institute of Political Education acquired the status of an all-Ukrainian organization.

During its existence, IPE has become the author and implemented a number of different projects aimed at the development of democracy and the formation of civil society in Ukraine. The mission of the IPE is the political education of Ukrainian society, the development of local self-government and parliamentarism, the European integration of Ukraine, and the establishment of democratic values. One of the latest projects, «Powerful councils - capable communities», was a project implemented with the support of the program «U-LEAD with Europe» (U-LEAD with Europe, 2021) for raising the level of political awareness, theoretical knowledge and practical skills of amalgamated hromadas's Deputies. U-LEAD with Europe: Ukraine – Local Empowerment, Accountability and Development Programme – a multi-donor action of the European Union and its Member States Germany, Poland, Sweden, Denmark, Estonia and Slovenia.

As of the start date of the Project (August 2018), there were 731 AHs established (and their number was constantly growing). Accordingly, more than 15 000 of the newly elected Deputies of AHs' Councils were working in the situation of constantly changing legislative base of the Local Self-Government. In such a situation, there was a need to provide comprehensive training for Elected Members of AHs Councils and invest in the creation of sustainable training.

Within the Project it was planned to:

1. select 12 fixed groups of Deputies of AHs across Ukraine, 25 persons in each;
2. organize three Seminars on the following topics:
 - Status, authority and duties of AHs Deputies;
 - Participation of Deputies in the process of the AHs' budget formation, implementation and control;
 - Capabilities and duties of AHs Deputies in housing and land issues.

In total 37 training events were organized for the AH Deputies. The total number of AH's Deputies who have been trained during the Project implementation is 270. The selected Participants represented 158 AH of all regions of Ukraine. 3 Oblasts (Dnipropetrovsk, Poltava and Zaporizhzhya Oblasts) were represented by the largest number of Participants, and 2 Oblasts (Lugansk and Zakarpattya Oblasts) were represented by the least number of Participants. The above tendency could be explained by several factors. In particular:

- the difference in intensity of AHs creation within different regions of Ukraine (in some areas the process of AHs formation is going fast, in others it significantly slows down);
- time of creation (some of them have been existing for several years and others have just been created).

It is important to note that during each seminar, apart from the thematic block, a lot of time was devoted to issues of personal development (personal image, public speaking, ability to persuade, debate, etc.). These factors indicate that the Participants of the Project - the AH Deputies - will now be able not only to better manage issues of status, rights and responsibilities, peculiarities of the budget process, land and housing and municipal spheres, but also to better convey their opinion, defend their position, effectively communicate with opponents, voters, etc.

While summarizing each event and completing the questionnaires, many Deputies focused their attention on the fact that, finally, their education was initiated. The overwhelming majority of Deputies have been trained for the first time in their lives, and they were especially grateful both to the IPE and U-LEAD with Europe for the opportunity to take part in trainings. However, a series of the three-day seminars does not allow to fully disclose even the announced topics. The Experts that were involved in the Project confirm that the Deputies continue to address them on various issues, both by e-mail and by phone. It should also be noted that there was a large scope of humanitarian policy (culture, health, sports, etc.) outside the topics of the seminars.

The Project tried to focus on Deputies from the recently amalgamated Hromadas. This allowed the Project to promote decentralization reform and support changes in Hromadas development. The trainings were so useful and successful from the point of view of the Participants that they distributed information about the next waves of trainings to their fellow colleagues from the same AHs. As a result, IPE received more quality applications from AHs deputies of which already took part in the training under first or second waves.

Participation of 270 AH Deputies of the Local Councils in training seminars of the U-LEAD Project “Powerful Councils - Capable Communities”, are of course very important, as there is high expectation that they will apply theoretical knowledge and practical skills to the benefit of their communities. However, at the national and local levels, the political education of local Advisors requires much greater attention and legislative regulation, backed by a financial component. At present, these issues are addressed by single parties and, to a large extent, by non-governmental organizations, such as the Institute of Political Education, mainly at the expense of international donor organizations.

The experience of the Institute of Political Education indicates that active participants in trainings have constant contacts with our organization in general and our experts in particular. We hope that our activities will help them both in their work at the local level and in their political growth. In the current situation, we look forward to cooperation with the AH Deputies (i.e. participants of the project "Powerful Councils - Capable Communities" and their colleagues) also after completion of the Project. We hope that they will follow our new initiatives in the local self-government area, and will be involved in their implementation.

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GENERAL PRINCIPLES OF PUBLIC MANAGEMENT OF ASSOCIATIONS OF ASSOCIATIONS OF CO-OWNERS OF APARTMENT BUILDINGS

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In modern conditions of carrying out activities related to the management of apartment buildings, the domestic society faces a number of problems related to the lack of legislative regulation of such activities. Very often there is a situation when the board of associations of co-owners of apartment buildings needs the help of specialized specialists or the involvement of specific equipment. In the absence of certain organizational structures, resolving this issue is quite painful and problematic.

Therefore, in our opinion, one of the options to solve this problem is to create appropriate associations of associations of co-owners of apartment buildings. This association will have highly qualified specialists in its staff and will have on its balance sheet or on the balance sheet of friendly companies highly efficient machinery and equipment that will be used for all members of the association.

At the same time, such associations need a skilled approach to public administration, due to the need for their participation in various programs at the state, regional and local levels. In this regard, the principles of public management of associations of associations of co-owners of apartment buildings are logically substantiated, which, in our opinion, are as follows: transparency, professionalism, openness and consideration of public opinion, efficiency, professionalism, integration into relevant interregional organizations. In turn, the state, represented by a number of state bodies, must ensure the creation of favorable conditions for the activities of such associations. Such favorable conditions may be in the form of financial, material, organizational, informational, etc. assistance to the development of associations.

It is the synthesis or combination of efforts of government agencies of different levels and members of associations of co-owners of apartment buildings will solve a number of problems and improve the quality of housing and communal services in Ukraine, which in turn will improve living standards. Therefore, the application of these principles of public management of associations of associations of co-owners of apartment buildings is a necessary condition for the development of domestic society.

MANAGEMENT OF ECONOMIC ACTIVITIES OF THE COAL INDUSTRY

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The Ukrainian-Russian conflict on the territory of Donetsk and Luhansk regions has made significant adjustments to the work of the coal industry, energy and metallurgy as related industrial complexes experiencing significant regulatory influence of the state. At the same time, the share of the public sector, for example, in the coal industry for coal mining in 2019 was 11.4%, and already in 2020 the share decreased to 9.8% (35 coal mines). As a result of this conflict, Ukraine lost up to 60% of its coal mining capacity, which caused significant damage to the energy security of the state.

Fighting and causing damage to the property of enterprises, destruction of transport infrastructure, destruction of traditional economic ties between enterprises of the coal industry and energy, metallurgy, stopping and looting most of the coal mines are only the most visible consequences. All this, taking into account the significant shortage of energy grades of coal, has become the reason for a change in approaches to the management of coal industry enterprises in unoccupied territories. The goals of such changes were determined: maximum load of controlled coal mining enterprises, creation of a transparent market for coal products, legal import of scarce grades of coal, transfer of thermal power plants to the gas group of coal, and, importantly, updating industrial equipment of mines, determining the possibilities of their privatization, closing unprofitable coal mines, fight against illegal supplies of coal from the temporarily occupied territories both to the territory of Ukraine and to the territory of the European Union (in particular, to Poland and the Baltic countries) [1].

Unfortunately, after 2014, public-private partnership projects did not receive further development. Until that time, the problems of unprofitable mines were solved through the creation of small coal mines on the basis of their property complex, which made it possible to solve the problem of drainage maintenance, socio-economic problems of the region, employment issues and provision of the national economy with coal [2].

The main problem in 2020-2021, in addition to the COVID-19 pandemic, and as a result of a decrease in coal and electricity consumption, a decline in the metallurgical industry, remains low payment discipline. The non-payment crisis literally paralyzed the public sector of the coal industry and caused significant damage to private coal miners.

Uncertainty with the sectoral governing body of the coal industry does not contribute to the solution of the accumulated problems. Liquidation of the Ministry of the Coal Industry of Ukraine and the assignment of its functions to the Ministry of Energy of Ukraine, the numerous reorganizations of which have brought

destructiveness to the processes of reforming and managing the coal industry. Moreover, a new version of the Concept for reforming the coal industry for 2020-2024 has not yet been developed, work continues to study the prospects for the operation of state-owned coal mines, an integrated approach to the transformation of coal regions is being developed until 2027, and discussions have begun on the draft Concept for a "green" energy transition Ukraine until 2050. The lack of planning and long-term documents creates uncertainty about the future of the coal industry in Ukraine, the development of public-private partnerships, privatization and attraction of investments for the modernization of public and private coal mines.

But there are also positive aspects. In 2020, several successful management decisions were implemented. 1) A single operator of the coal market was created – the State Enterprise “Ukrvuhillia”. 2) A decision was made to merge several coal mines with the coal consumer – the energy company “Tsentrenerho” [3]. It is these positive factors that can become drivers of the development of the coal industry for 2021-2022 and factors that will help overcome the crisis in the energy sector of Ukraine.

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CURRENT STATE OF THE MANAGEMENT STYLE CATEGORY IN THE PUBLIC SERVICE IN UKRAINE

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Regarding the study of the peculiarities of management styles in the public service system, the following areas can be distinguished:

- style of leadership is reflected in the fact that ways supervisor encourages staff to proactive and creative execution assigned to it responsibilities as controlling the results of the activities of subordinates. Adopted style creates and recreates a team (system management) special atmosphere and generates its etiquette, a type of behavior and relationships. The leadership style of a particular leader is an orderly set of working, practical methods of his behavior and relationships with subordinates in the management process. As it shows the concept of the head, his personality, experience, outlook, character, business manners and professional literacy, unity professional and organizational, ideological and political, moral and other qualities of the head;

- there are traditional and modern approaches to defining management style. The traditional concept of identity management developed even in the 1930's and was the most popular until the mid-70th years XX century. This concept was based on the simple and obvious elements of control, due to what described really important stylistic characteristics. According to these indicators, within the traditional concept of governance, modern leadership styles are distinguished: authoritarian, democratic, liberal.

The authoritarian type of leader is characterized by a tendency to one-man leadership in hypertrophied forms, excessive centralization of power, personal resolution of the vast majority of issues, conscious restriction of contacts with subordinates.

Democratic type head, the contrast of the autocrat, seeks to provide subordinate independence according to their qualification and functions, which they serve, attracting them to these kinds of activities, like the definition of objectives, evaluation of work, training and decision-making, creates the need for implementation of prerequisites and fairly evaluates efforts, worries and respects people.

The liberal type of leader is different lack of scale in activities, lack of initiative and constant expectations instructions from above, reluctance to take on the responsibility for decisions and their consequences.

A survey data of public officials of central executive authorities (2009) provide an opportunity to make a mental picture of the head leader.

Organizer, who is able to establish a work. Initiator, generator of ideas. A person to whom people are drawn and who can lead. Clearly sets tasks, formulates an idea, gives the opportunity to others to perform, develop. Do not resort to excessive control. Gives the employee freedom, respects the professional. Does not put pressure on employees. Subtle psychologist. Restrained, controls emotions, behaves correctly. The same applies to all employees. Can orient quickly. Able to prevent the occurrence of problems and solve them. Not shifts the blame to others, takes over responsibility for the management of people.

On the basis of the investigated articles of contemporary public figure Valerii Pekar and surveys of public opinion, above all, it is public officials, can reach a conclusion, that in modern Ukraine gradually comes a new era-democracy. Ukraine went to this for centuries, but if honestly, Ukrainian is not sure, or really want is this.

As shown practice, the Ukrainian is difficult to determine with their desires and beliefs because of the recent Soviet past. On the one hand, we want freedom of actions, words and thoughts, but on the other, from year to year, in every election, elect not the leader, with whom would go country, and that he is above us and indicate that and how to do.

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INTERNATIONAL LEGAL ASPECTS OF E-COMMERCE: THE RATIO OF GLOBAL AND LOCAL INFLUENCES

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The pace of economic integration and globalization in the world exceeds expectations. Today we take for granted purchases on AliExpress or businesses on Amazon. However, the “ocean” of e-commerce, which at first glance seems warm and welcoming, is in fact fraught with many “pitfalls”. Among them are various aspects of legal regulation.

Today we can talk about the emergence and development of a new direction of jurisprudence - this is the support of international e-commerce. This area of law requires specialists in deep knowledge in three areas: firstly, national legislation, secondly, international conventions and agreements in this industry, and thirdly, the rules of law of that particular country with which trade is carried out. As such, the unification of e-commerce law has not yet taken place. If an entrepreneur enters a new foreign market, he will have to play by the rules in force there.

Why is China's e-commerce law among the most popular international trade events all year round?

Experts say that one of the first regulations to regulate e-commerce was the Utah Electronic Signature Act in 1995. Along with this, already in 1996, the UN Commission on International Trade Law developed a model law on electronic commerce and guidelines for its adoption. About four years later, in 2000, the European Union legislature passed the Electronic Commerce Directive.

At the time, it seemed that the creation of a unified standard for global e-commerce was just around the corner. But 19 years have passed and this has not happened. New and new directives were developed, conventions were adopted, multilateral agreements were concluded. However, local regulatory legal acts continue to play a decisive role in e-commerce. An example of this is the Law of the People's Republic of China "On Electronic Commerce", adopted on August 31, 2018 and entered into force on January 1, 2019.

This law has been literally spelled out throughout the year by lawyers from the USA and Europe. There is nothing to be surprised: China continues to hold the lead as the largest e-commerce market in the world. Last year, its turnover was \$ 1526 billion. For comparison, the volume of the e-commerce market in the United States is \$ 526 billion (this is 3 times less, although the country is in second place in the world ranking after China). Therefore, Chinese law is closely studied by lawyers around the world. In one way or another, other countries will be guided by it, adopting new legislative acts in this direction.

What problems do clients turn to a lawyer when starting an e-commerce business abroad?

Let's consider a simple example - trading on Amazon. Today, this mega-popular American marketplace brings together over 2 million sellers from over 100 countries. For the supply of most goods, rather complex administrative and customs barriers must be passed. The import of goods from certain raw materials may be prohibited altogether.

Along with this, entrepreneurs use a different scheme to build their business on Amazon. We are talking about entering Chinese manufacturers, creating our own brand (Private Label), improving the product together with Chinese partners, and then entering the American marketplace with it. Goods from China are sent directly to Amazon warehouses. It does not even go to the country of origin. From a certain point of view, such a scheme of work is associated with lower risks and costs.

So, an e-commerce lawyer deals with a fairly wide range of issues. This is the Due Diligence of the counterparty, and the development of a draft contract for foreign economic activity, and the miscalculation of customs risks, and the assessment of the entire range of issues on the protection of intellectual property, and many other points.

We are talking about the application of rather complex legal instruments. However, a lawyer can start with a fairly simple check of the site (Internet platform), with which it is planned to conduct international trade.

An indicative checklist for verification is as follows:

If you plan to subscribe to the newsletter, you must first register the user's consent to the data protection policy. This is a separate page under the link. At the bottom of the page, the user is prompted to put a check mark or checkbox in agreement. This also applies to purchases where personal information is provided.

It is necessary to inform the user about the use of cookies using an interactive banner or pop-up window.

There must be at least one way of contacting the seller on the page. For example, the user has the right to learn more about the seller's contractual obligations with regard to the contract for the sale of goods or services. Contact information is a phone number, email address, feedback form, and so on.

Before completing the purchase, the client should be provided with the most complete information about the options and delivery times, methods of payment, the possibilities of canceling the order and returning the goods (if we are not talking about goods that cannot be returned).

The buyer should provide confirmation of acceptance of the order within 24 hours (via e-mail, phone notification or messenger).

In some cases, when developing e-commerce, it is very important to focus on the issue of protecting intellectual property objects (trademarks, patents, copyright). Entering a foreign market is sometimes advisable only on condition of international registration of a trademark. This is a rather complicated procedure, which is only slightly simplified for the member states of the Madrid Agreement. The cost depends

on the number of countries where the trademark will be protected, on the number of classes, filing an application in color or black and white.

Summing up the above, it is worth emphasizing the importance of solving the problem of unification of law in the field of e-commerce for the world community. In the meantime, the risks in this field continue to remain high, and the trend towards the priority of local legal norms continues. In order to continuously monitor them, appropriate online platforms are being created for lawyers.

The specialist is given the opportunity to quickly receive information about any so-called "cyber law" adopted in a particular country of the world. Practice is also important. The more practical issues are resolved, the more effective and affordable services become for each specific client.

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CAPITAL FLOWS IN THE MIDDLE EAST AND CENTRAL ASIA: OPPORTUNITIES AND RISKS

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Capital flows to the Middle East and Central Asia have been robust despite tightening global financial conditions in 2014–2016. These flows helped finance the current account and fiscal deficits, allowing for more gradual policy adjustments. As the region became more integrated into global financial markets, portfolio and banking capital flows have nearly doubled over the past decade; however, foreign direct investment (FDI) fell by almost half, reflecting weaker economic determinants. Governments need to take advantage of capital inflows while mitigating risks associated with volatility in global financial markets, in particular global risk sentiment, to which the region is twice as sensitive as other emerging market economies. This means a rebound in FDI by easing constraints and promoting near-term macroeconomic stability and spurring potential growth over the medium term. Ensuring fiscal sustainability, using macroprudential instruments, and allowing greater exchange rate flexibility, where appropriate, can help limit risks associated with volatility in capital flows. Deepening and developing domestic financial markets, especially by strengthening the legal framework, remains a top priority.

A decline in FDI was observed globally due to lower yields and a less favorable investment climate. However, the countries of the Middle East and Central Asia (especially oil exporters, which experienced a larger contraction than their peers) were hit harder, reflecting weak growth prospects and geopolitical tensions in the region. The decline in FDI was offset by the growing importance of portfolio (in the case of oil exporters) and banking (in the case of oil importers) capital inflows. A significant share of this inflow (at least one third in 2018) was directed to the official sector, helping to finance the budget deficit not only in oil importing countries (Egypt, Lebanon, Pakistan), but also in oil exporters (Bahrain, Oman). Portfolio capital inflows to the MENAP and CCA regions peaked between 2016 and 2018, accounting for about 20 percent of total portfolio capital inflows to emerging market economies, up from only 5 percent before the global financial crisis. Cumulative portfolio capital inflows during this period reached US \$ 164 billion, of which nearly three quarters went to Egypt, Qatar, Oman and Saudi Arabia, with Egypt and Oman accounting for a large share of flows to the formal sector.

The region has benefited from reduced global uncertainty (as measured by the Chicago Board Options Exchange Volatility Index) - one of the main drivers of portfolio investment in the region - offsetting a tighter global financial environment. Overall favorable conditions also fueled the issuance, mainly by oil exporters, of formal debt, which was one of the main directions of portfolio capital inflows, peaking in 2017. Oil exporting countries were the largest issuers of Eurobonds among

emerging market economies, borrowing roughly \$ 74 billion in 2018 and the first half of 2019 (roughly 25 percent of total gross emissions for this period, according to market analysts).

Bank capital flows to oil-importing countries continue to be higher as a percentage of GDP than to other emerging market economies, reflecting the dominance of banks in domestic financial markets. A large inflow of bank capital is associated with an increase in the volume of government liabilities on the balance sheet of domestic banks in oil importing countries.

The reduction in bank capital flows to oil-exporting countries largely reflects the net outflow of funds from countries affected by sanctions and conflicts (Iran, Yemen). Survey data show that about a third of banks in the region have experienced worsening correspondent banking relationships (driven by risk mitigation) amid tougher anti-money laundering and counter-terrorist financing measures.

However, the cumulative impact on bank flows appeared to be negligible, as most banks found alternative mechanisms, mainly by opening replacement accounts or increasing the volume of transactions through the remaining accounts (Arab Monetary Fund, IMF, and World Bank, 2019).

Capital inflows have proven to be important sources for meeting budgetary and balance of payments financing needs in countries that did not have significant reserves. For example, portfolio inflows helped finance the deficit in Egypt following exchange rate liberalization. Oil exporting countries also benefited from:

Examples include Bahrain and Oman, where inflows helped meet the government's high funding needs during the period of fiscal consolidation measures. Without these inflows, further reductions in reserves or sharper adjustments would be required to mitigate imbalances.

In countries with large reserves, capital inflows provided an economical way to finance deficits. These countries (Qatar, UAE, Saudi Arabia) were able to borrow from international capital markets at relatively low rates, without resorting to liquidating foreign assets, which could have a higher rate of return than the borrowing costs for these countries.

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STATE AND PROSPECTS OF E-GOVERNANCE DEVELOPMENT AND E-SERVICES MARKET IN UKRAINE

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In June 2019, the President of Ukraine presented the program "State in a smartphone", among the main goals of which are: 90% of all public services will be provided online by 2024; it is planned to triple the number of interactions between citizens and businesses with the government; achieving zero level of corruption in the provision of administrative services and more [1].

This concept is a logical continuation of the Government program launched 5 years ago to introduce electronic services for citizens and businesses. As a result, today 125 national electronic services are already available to Ukrainians on the website of the Cabinet of Ministers, more than half of which deprive citizens of the need to visit the authorities and allow them to get the result online [1].

"State in a smartphone" is primarily an opportunity to receive services in electronic form, which consist of four levels: information about the state, communication with the state, transactions with the state, involvement in government. Of the introduced e-services in our country, we can note a number of those that have made life easier for citizens and businesses. Among them: birth, admission to kindergarten, school, university, obtaining a passport and driver's license, registration of a car or real estate, land, marriage, etc. It is also now possible to register a business online, obtain various certificates and extracts from the registers, apply for childbirth assistance and others [3].

Today, some steps have already been taken to implement the concept of the state in the smartphone. Thus, the only online portal of public services diia.gov.ua was launched, in early 2020 the mobile application "Action" was launched, with which you can receive any service via smartphone [2].

Currently, more than 90 projects are being implemented, the key ones of which are [2]:

- e-citizen's office (partially already in operation), where you will be able to see your digital driver's license, digital passport, real estate data. In addition, the person will receive a message about who and when applied for his data.

- pilot project on implementation of digital driver's licenses.

- "e-baby" project, in which at the birth of a child all relevant government services and documents can be obtained via the Internet by filling out one online form.

- ID-14 - simultaneous registration of an individual as a taxpayer during the first registration of a passport of a citizen of Ukraine.

- e-pension: online pension registration.

- e-residency: the opportunity to register a business in Ukraine and open a bank account via the Internet after receiving an ID card at the Embassy of Ukraine.
- audit of electronic state registers, which will later allow for an electronic census.
- launch of the developer's office, where part of the licenses can be obtained without the participation of officials.

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INNOVATIVE MANAGEMENT IN THE FIELD OF CULTURE IN UKRAINE: STRUCTURAL ANALYSIS OF PUBLIC AUTHORITIES

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The executive authority has the status of an institution, which is considered as a functional model of specific organizations, determines their status and general institutional characteristics. In this context, institutions are organizations that have a certain organizational and legal form, organizational activity, structural and functional workload. Examples of such institutions are government, parliament, ministry, city council, and the like.

The Ministry of Culture and Information Policy is the main institution in the system of central executive bodies, which ensures the formation and implements of state policy in the fields of culture and arts, protection of cultural heritage, museums, export, import and return of cultural property, state language policy, and also ensures the formation of and implementation of state policy in the field of cinematography, restoration and preservation of national memory, interethnic relations, religion and protection of the rights of national minorities.

In the Resolution of the Cabinet of Ministers of Ukraine dated September 3, 2014 No. 495 "On Approval of the Regulation on the Ministry of Culture of Ukraine", the main two tasks are indicated:

1) ensuring the formation and implementation of state policy in the fields of culture and arts, protection of cultural heritage, museums, export, import and return of cultural values, state language policy;

2) ensuring the formation and implementation of state policy in the field of cinematography, restoration and preservation of national memory, interethnic relations, religion and protection of the rights of national minorities [1].

So, the Ministry of Culture and Information Policy is characterized by:

- the goals of the activity;
- a system of functions that ensure the achievement of goals;
- the presence of the status factor of the subjects of the implementation of executive power, optimizes the implementation of the needs of the subjects;
- the presence of a resource factor that ensures the formation and implements state policy in the spheres of culture and arts;
- the presence of responsibility, balances the activities of subjects of public authority.

At the regional level, there is a need to resolve issues related to local government objects as a sphere of local social existence, in which the competence of

public authorities at the local level operates. Each of the local government institutions has its own competence field for the implementation of management activities, which is determined by regulatory and legal provisions. So, the objects of local government can be considered a method of normative definition of the spheres of public life, which are manifested as the subject of public administration at the local level.

Let's note the structural subdivisions in the sphere of culture of the regional state administrations and Kiev:

- Department of Culture of the executive body of the Kyiv City Council (Kyiv City State Administration, Kyiv);
- Department of Culture;
- Department of Culture and Arts;
- Department of Culture, Nationalities and Religions;
- Department of Culture and Tourism;
- Department of Culture, Tourism, Nationalities and Religions;
- Department of Culture, Tourism and Cultural Heritage;
- Department of Culture, Nationalities, Religions and Protection of Cultural Heritage Objects;
- Department of Culture, Tourism and Resorts (Kherson region);
- Department of Culture and Public Relations [2].

An urgent issue is that in the traditionally tourist regions, namely in the Lviv region, Transcarpathia, Kiev, Odessa region - there is no tourism direction in the name of the regional structural divisions. The direction of religions is noted in ten regional levels, nationalities - in ten, tourism - in nine, protection of cultural heritage - in one, relations with the public - in one. A controversial question arises, according to what criteria these areas were selected and the corresponding activities are carried out in the indicated priority area.

To understand the content of the current public administration objects in the field of culture, we present a list of administrative services that are defined on the Single Portal of Administrative Services, and which are within the competence of the Ministry: issuing a certificate of registration of a cultural heritage object as monuments to the owner of a monument or an authorized body; issuance of a certificate of release and / or distribution of at least 50 percent of book production in the state language; issuance of a permit for archaeological exploration, excavation; issuance of permission to carry out excavation work on the territory of the monument, protected archaeological territories, in protection zones, in the historical areas of populated areas; issuance of a permit to conduct prospecting work on the study of the remains, the vital activity of a person contained under the earth's surface, under water; issuance of a certificate for the right to export (temporary export) of cultural property; granting permission to resume earthworks; granting permission to carry out work on the landmark; official approval of the possibility of engaging in preaching or other canonical activities, performing religious rites by clergymen, religious preachers, mentors, and other representatives of foreign religious organizations who are foreign citizens; coordination of the alienation or transfer of

monuments of national importance by their owners or their authorized bodies to other persons in the possession, use or management; coordination of scientific and project documentation for the performance of work on conservation, restoration, rehabilitation, museification, repair and adaptation of monuments of national importance; coordination of programs and projects of urban planning, architectural and landscape transformations, land reclamation, road, earthworks: on monuments of national importance, their territories, in historical and cultural reserves, in historical and cultural reserves, in protection zones, in protected archaeological territories, in historical areas of populated areas, as well as programs and projects, the implementation of which may affect the objects of cultural heritage, etc. [3].

To determine the objects of local government in the field of culture, understanding and content, it is advisable to select the following criteria:

- competence criterion (objects are in the competence of local government bodies);
- territorial criterion (objects are located within the territory of the corresponding territory);
- subject criterion (objects have a pronounced subject form, that is, material, procedural, managerial definition);
- the procedural aspect (the solution of issues on the objects of management presupposes managerial action).

In the domestic legal framework, there is a fairly generalized approach to the definition of objects of local government, including issues of local importance. This situation gives rise to problems of a practical nature ineffective implementation of the functions of management by the authorities, excess of authority by the subjects of management, inaction in relation to objects of management, and the like.

One of the needs today in order to implement an effective state policy is to reduce the cost of working time of the employee and, accordingly, the release of labor. There is a transition to a qualitatively new system of communications. In practice, this will manifest itself in the creation of more and more managerial and software products, reduction of paperwork, simplification of procedural issues, consolidation (merger) of managerial functions (and, accordingly, viewing the functional loads of the relevant structures and positions). Also, new forms of organizing the provision of services to the population appear more often. Consolidation of functions saves on office costs by maintaining fewer full-time employees. The prospects for the development of public policy are: the introduction of uniform methods, the involvement of computerization and automation of processes in the activities of an employee, the introduction of uniform networks, the use of unification, digitalization in activities, and the like.

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THE ROLE OF PUBLIC ADMINISTRATION IN THE FORMATION OF A STRATEGY FOR SUSTAINABLE DEVELOPMENT OF LOCAL TERRITORIAL COMMUNITIES IN UKRAINE

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The inclusion of Ukraine in the European integration processes is conditioned by systemic socio-economic transformations at all levels of the state administration mechanism - from central authorities to local self-government. The scale of reforms not only covers all sectors of the national economy and changes social standards, but also radically changes approaches to environmental protection. Despite the work done to implement the Agreement, as of the beginning of the second half of 2020, Ukraine has fulfilled only 45% of its obligations [1].

The practice of implementing the Agreement has shown the need to create an effective public administration system to ensure sustainable development of territorial communities. Regarding the term public administration itself, Desmond Kehling defines public administration as "the search for the best way to use resources to achieve the priority goals of public policy" [2]. The United Nations Development Program defines the term "public administration" proposed by the American scientist Jay M. Shavritz in the International Encyclopedia of Public Policy and Administration: "Public administration is a branch of practice and theory that is key to public administration and focuses on the internal activities of public institutions, in particular, on the solution of such management issues as control, management, planning, organizational support, information technology provision, personnel management, and performance evaluation" [3]. Despite the existing definitions of public administration, we note that the successful organization of management of European integration processes depends on the construction of a certain management system and the development of effective mechanisms for its functioning.

An important place in it is given to local self-government bodies. Therefore, it is natural that an important place in the mechanism for the implementation of the Agreement is given to the decentralization of power and the transfer of powers to local self-government bodies. The reform of the local self-government system is taking place on the basis of the models used in the countries of the European Union and in accordance with the European Charter of Local Self-Government, ratified by Ukraine in 1997. However, in most countries of the European Union, changes in local self-government took place in an evolutionary manner and synchronously with the development of civil society, and the established management systems have absorbed the best management practices at the community level. In Ukraine, along with the declared voluntariness of the formation of united territorial communities, the processes of decentralization are occurring at a rapid pace and are often "pushed" by plans that are formed in regional state administrations and approved in central

executive bodies. So, if for the period 2015-2019 in Ukraine 982 territorial communities were voluntarily created, then for the period 2019-2020 1438. They included 4500 and 10976 former local councils, respectively, in which 35161274 people live.

As a result of the administrative reform, strategic decision-making centers have moved to the community level. This led to the formation of imbalances between the needs of new management models in local governments and the ability of local administrations to implement them. In the new economic environment, in order to ensure the efficiency of management processes, local self-government bodies must have a complex of individual and organizational competencies, among which the key ones are: strategic planning and strategic management; fundraising; project portfolio management.

The basis for improvement innovations in Ukraine in direct development is association between Ukraine and the European Union. Protest in Ukraine, on the basis of the European partners, due to the dominance of the resource of energy services and technologies, the international organization of export, such a structure of management of development was formulated in a neat way. In addition, in the midst of a protracted conflict in Donbass, followed the emergence of territories, in which the population lives, should go to the national minorities. In order not to allow singing stress among the territorial communities, the draft Law on Agglomeration has been propounded by the district. For the logic of the legislation, it is also the decision to ensure the links between the city centers and the civilian communities and in order to ensure the status of the communities in some part of the more important, and to expand the framework for the sphere of health.

The results of the analysis of strategic documents carried out by the sciences within the framework of the project "How Agreement about the Association of Ukraine from the EU injected into the Communities?" are analyzed. There is one of five projects, such as a book of breakdowns and implementations within the framework of the CSEUP (Civic School for Sound EU Practice) project incubator, from June 2019 to March 2020, from the last official certificate A group of sciences analyzed the plans for the strategic development of 79 communities of the Ivano-Frankivsk, Lviv and Rivne regions of the western region of Ukraine. The results of the conducted pre-session showed that the small community of small communities did not know about the knowledge of such documents, and that the group of people, like the bully, was aware of them, did not use any tools in the safe development of the community [4]. Such a camp is right to inform about those, that the organization of the local self-government does not get the residents of the same territorial communities from the warehouse of the working group because of the strategic plan and does not organize a broad discussion of the plan for the implementation of the strategy of the development of the medium.

In part of the first article 10 of the Law of Ukraine "On the voluntary establishment of land communities," in view of the subventions for the formation of a general infrastructure, according to the plan of the social and economic development

of such a territorial community. As results 2020, up to the budgets of 872 communities, 54.0 billion hryvnias were needed. From the amount of money for one bag for all communities, in the middle become 5,200 hryvnias [5]. Protecting through marriage, the administration and non-government bodies of the micro-self-directed development of strategy, this resource did not always go straight for reaching strategic goals. The reason for this is those who, for the purpose of organizing the views from the social budgets, are practically used by the silly communities to develop their programs for one financial year. It should be done to the point that the programs of social and economic development do not show their main function - the planning of the middle-line and sub-line development of the community.

From the conducted analysis of the vaping, from the middle of all the tools in the strategic management, the most demanded by the programs of social and economic development. Instead, some of them are limited to the middle-line horizons of the plan (2-4 years), and 45% of the programs that are distributed on the official websites of the regional communities (in total 51 programs) may be term 1 year.

All the same to talk about the lack of an analysis of the social and economic situation and the obvious resources of the territory. As a rule, the analytical division of the program should not be able to describe the socially-economic situation, in the future they will develop a tendency to develop, the later to develop an analysis of the economic potential, it is practically impossible to analyze weak outlet to the block of main purposes. The presence of a clear vision, strategic and operational goals practically deadens the efficient process of communication with small stakeholders, as you can conceive of singing losses from short-term perspectives.

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LOCAL E-GOVERNMENT AND SOCIETY: ASPECTS OF THE RELATIONSHIP

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The development of innovations and technologies undermines traditional norms and social order. Information and communication technologies (ICT) are widely used in all parts of society and play a very important role in the interaction between government and the public. Thus, ICT can be used to improve the quality-of-service delivery, improve the efficiency of public institutions, reach a large number of users, publish and report, implement electronic interaction and participation, reduce corruption.

However, technology is evolving so fast that it becomes necessary to constantly "chase the digital wave"; therefore, it is essential that research be conducted to gain a better and deeper understanding of the role of ICT in a globalized world, and to learn how governments and government agencies can better use digital technologies to achieve their goals of sustainable development.

The government uses digital technology to strengthen public services at all levels; ICT integration can expand and improve the provision of services, streamline and optimize internal processes, and the population can interact with institutions and address public issues in a variety of ways, both nationally and locally.

The importance of local government is sometimes overlooked or underestimated; however, cooperation between public administration and local government is very important in urban development.

To accelerate sustainable development by embracing and using advanced technologies, local governments can create "smart cities". But in the realities of Ukraine due to lack of resources or lack of understanding of the benefits associated with the use of these technologies, their use (or intention to use) is significantly limited or impossible.

Local governments can use digital technology for a variety of purposes. Yes, one way is to use ICT to disclose and disseminate public information, where relevant authorities can share details about their plans and goals, day-to-day activities and services offered (including mechanisms to interact with local government).

ICT play an important role in facilitating interaction and consultation, enabling a wide range of stakeholders to interact with and participate in local government, as well as to make a direct or indirect contribution to the decision-making process. Multistakeholderism is gaining momentum in local contexts, as digitalization opens up opportunities for a wide range of actors to participate in virtually all aspects of community life processes. The use of ICT to provide services helps local governments to optimize their activities and reduce administrative burdens, facilitate

remote public relations and more effective internal communication and cooperation, and increase overall efficiency in a way that is environmentally friendly.

People tend to interact more directly with local government, allowing them to respond more quickly to the needs and concerns of residents. This proximity to local communities forms the basis of the debate on the role that local government should play in improving the quality of life and well-being of those living within their jurisdiction. People often invest more in what is happening in their local communities, as local government is directly involved in issues that affect its daily life, in areas such as education, social services and city government. There is a sense of belonging and involvement, and local people often have the opportunity to see the concrete results of their interaction and participation in local government.

People turn directly to local government for information and solutions. In some situations, residents try to get closer to their local governments because they want to be more involved in public affairs. There is often a close relationship between these three factors; people may need information so that they can be more actively involved in solving problems and take a direct part in them.

It should be noted that there are well-established mechanisms for assessing progress in the development of national e-government, but assessing the maturity of local e-government is in its early stages and remains relatively rare. Cities are essentially a collection of human, social, economic and cultural networks and are an environment in which a sense of belonging and unity can be developed and in which social processes that support social cohesion and development can be optimized and be more efficient and effective. To this end, more attention should be paid to assessing the online presence of local government in cities, a fundamental aspect of e-government. The logical starting point is to assess the role of cities as both service providers and the study of urban portals, and a key mechanism for e-government in such minds.

THE ESSENCE OF IMPLEMENTING PROJECTS AND PROGRAMS IN THE FIELD OF PUBLIC ADMINISTRATION

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As you know, Ukraine is gradually becoming a more modern European state, new opportunities are being created for local communities. But at the same time, the responsibility of local authorities for the integrated and balanced development of the territory was also increased.

One of the most effective mechanisms for solving development problems is participation in a wide range of projects and programs that are being implemented in Ukraine today. Projects and programs allow attracting new administrative management practices, updating infrastructure, modernizing public sector facilities, creating new jobs, providing specific assistance to vulnerable segments of the population, and solving other issues that most concern people.

Thanks to the intensive development of Ukraine's partnership relations with international donor organizations, the amount of funding for such projects and programs is already comparable to the volume of foreign investment and continues to grow annually. For the first time in the years of independence of our state, the question of where to find additional funds is replaced by the question of how to use the sources that already exist.

A project in the public sphere is understood as a set of interrelated logical–structured tasks and activities, ordered on a time scale, which are aimed at solving the most important problems of the development of the state, individual sectors of the economy, administrative–territorial units or territorial communities, organizations and institutions and are carried out in conditions of financial and other resource restrictions within a certain time frame.

A special feature of projects in the public sphere is the solution of problems that are put on the government agenda and formalized (described) in relevant government documents – a government program, concepts or strategies in the form of strategic priorities or tasks. This is of fundamental importance for the development of programs and projects, since the main basis for the development of programs/projects in the public sphere is the presence of a problem that should be recorded and easily verified through electronic communication. Projects can be implemented alone or in cooperation with partners.

The main characteristics of the project: the presence of a problem that the project will be aimed at solving; availability of participants, including the main target group and ultimate beneficiaries (consumers); consistency and purposefulness; interdependence of goals, goals, tasks, actions, resources and expected project results;

limited resources; formation of a project implementation plan based on the dependence between quality, cost and duration of project work; identification of potential risks and search for ways to overcome them; identification and interaction of project product creation processes and managing it; availability of feedback between products and results, project goals, actions, and resources; developed a monitoring and evaluation system to support project management; financial and economic justification of the benefits of the project, which it should exceed the cost of its implementation [1, p.13].

A set of projects makes up a program or portfolio of projects.

A program is a set of projects that are interconnected in terms of resources, performers, and deadlines that require coordination and implementation management to achieve a common goal.

Funding for a project or program can come from the state budget (state targeted programs), with the support of international donors (international projects and programs), and co-financing.

Considering the implementation of a project or program from the point of view of the state process, it should be noted that national programs of economic, scientific, technical, social, National and cultural development, environmental protection are approved by law on the recommendation of the Cabinet of Ministers of Ukraine. Other state target programs are approved by the Cabinet of Ministers of Ukraine on the recommendation of state customers.

According to statistics on planned and actual indicators of State target programs implemented in 2017-2019, we can observe the following data: the largest number of projects was implemented in 2017 – 29, but this year there were more projects that were not funded – 6, and projects that did not submit reports on implementation – 4, which indicates that the developers did not have experience in developing poets, and also, one of the reasons was the insufficient amount of budget funds allocated for this area. The figures for 2019 are half that of 2017. The lowest number of unfunded projects in 2019 – 1 is due to a decrease in the number of projects and programs – 14. In general, we can state the fact that during the submitted period, the implementation of projects was regressive (decreasing) in nature. The reason could be a decrease in extra-budgetary funding [2].

In order for the presented mechanism to be effectively implemented in Ukraine, it is necessary to take a comprehensive approach to the problem, assess its disadvantages and advantages, and, in the end, modernize this process, taking into account its features.

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MECHANISMS AND FEATURES OF FORMATION OF PARTNERSHIP RELATIONS BETWEEN PUBLIC AUTHORITIES AND CIVIL SOCIETY IN MODERN UKRAINE

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In the current conditions of further improvement of activities of public authorities in Ukraine there is an extremely difficult problem of reforming local government, improving the forms, mechanisms and methods of its implementation. In our opinion, the development of the institution of local self-government is an important step towards the democratization of public life and the establishment of a new system of relations between local self-government bodies and members of the territorial community. The importance of this process is due to the fact that local self-government is an important component of the mechanism of human rights at the local level [4].

However, among the completely unresolved parts of the general problem is the lack of unity of approaches to solving the problem of legislative and functional support for the interaction of public authorities and local governments. There is also a problem of lack of necessary financial resources to solve urgent problems of local governments, which requires immediate and effective solution [4].

Regarding the powers of local state administrations, they have undergone changes in the field of land use, social security and social protection, law and order, rights and freedoms of citizens [1, p. 547– 553].

The latter changes were the most significant among the others, as they directly concerned the relationship and interaction of local governments with local state administrations. The implementation of these changes did not solve the existing problems at all, some even extended them. The problem of interaction of local management structures also needs proper legislative regulation. Cooperation and interaction of local state administrations and local self-government bodies should be based on partnership and equal principles. The coordination function and powers of local executive bodies in relation to local self-government bodies artificially create unnecessary contradictions between them [4].

Today, the active position of the public in the creation and implementation of fundamental principles of public policy has become the main condition for building a democratic society in Ukraine [5].

In order to ensure the coordination of the activities of the subjects of public administration, the principle of cross-level adaptation and dialogical coherence is implemented. This principle is based on the mutual adaptation of the tasks of the state and public component in the vertical and horizontal management links. Dialogic

coherence guarantees the convergence of different points of view, which will help to reach mutual understanding and prevent conflicts of different levels [6].

The mechanisms and features of the formation of partnerships between public authorities and civil society in modern Ukraine are now closely studied by scientists. Due to the change of the administrative-territorial structure in Ukraine, the normative-legal base is rapidly changing, in particular: amendments are being made to legislative acts, projects of laws, normative acts, etc. are being developed.

As the experience of foreign countries shows, the modernization of public administration will solve the following tasks:

- to promote the economic development of the state, increase its competitiveness on the world market;

- increase the efficiency of executive bodies and reduce costs for their maintenance;

- facilitate integration into supranational associations, as the process of globalization and universalization also takes place in the field of public administration;

- to strengthen the trust in the state by the population and the private sector, to promote the formation of an active civil society by increasing opportunities for participation in the decision-making process [2].

Thus, we can conclude that the mechanism of public administration is complex, its elements need to be improved based on the needs of the time [7].

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DEVELOPMENT OF E-GOVERNMENT IN UKRAINE

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The development of e-government is one of the main tools for the development of the information society and Ukraine far and by. Therefore, it is important to understand what stage the process of implementing e-government is in Ukraine, what its potential is and what areas need intensifying.

Public authorities and local governments provide more than 2,000 services, but 91.5% of the population of Ukraine do not use public services online (the survey was conducted in 2019). In Ukraine electronic services have currently been introduced on various government portals, with different interfaces, standards and means of e-identification, which is extremely inconvenient for citizens. In addition, while being automated, neither proper reengineering of services was performed nor sufficient convenience was provided. There is no single approach to reengineering and implementation of e-services [1].

The Strategy for the Development of the Information Society in Ukraine specified that the process of e-government implementation is slow and it is coordinated insufficiently. We have outlined the basic reasons: the lack of system in introduction of information and communication technologies; their unequal provision at different levels of government; slow pace of information infrastructure development; low level of computer literacy of public servants; low quality of the Internet access [2].

It should be noted that according to the E-Government Development Index (EGDI) [3], as one of the benchmarks and indicators of information society development, Ukraine occupied the 69th place in 2020. If Ukraine had achieved the relevant strategic goals [2], the country should have already occupied the 50th place. However, it dropped 4 places in comparison with the level of 2013. Nonetheless, it should be taken in consideration the fact that the pace of development of e-government in other countries was very fast, so Ukraine does not rise high enough in the EGDI ranking. In addition, the fact that the methodology for determining indicators has been changed, should be taken into account as well.

Regarding EGDI, the methodological framework for the collection and assessment of the Survey's data on e-government development is based on a holistic view of e-government that incorporates three important dimensions that allow people to benefit from online services and information: the adequacy of telecommunication infrastructure, the ability of human resources to promote and use ICTs, and the availability of online services and content. These indicators are displayed in the form of relevant indices: Telecommunications Infrastructure Index (TII), Human Capital Index (HCI), Online Service Index (OSI). In addition to these, the E-Participation Index (EPI) and the Open Government Data Index (OGDI) are also considered [3].

In 2020 the leaders of the rating are Denmark, the Republic of Korea and Estonia [3]. The average value of EGDI among the countries with below-average income is 0.5. EGDI of Ukraine was 0.5032 in 2014 [4], in 2018 it was 0.7119 [3]. Currently, Ukraine is one of the countries with very high EGDI.

According to the Study [3], Ukraine is a country with a high level of telecommunication infrastructure development (TII value is 0.5942) and with a very high level of human capital development (HCI value is 0.8591). However, as noted, progress has stalled somewhat, likely owing to their relatively less developed telecommunications infrastructure [3, p. 58]. That is, the problem of telecommunication infrastructure development remains relevant for Ukraine. This indicator offsets the high value of the indicator of human capital development. It is also worth noting that the value of HCI in 2020 decreased by 0.0025 points compared to 2014. The decrease in the index was influenced by the increase in the duration of schooling.

If we compare the values of indicators that are taken into account in determining the TII (for comparison, the use of data for 2014 [4]), it should be noted that in 2020 the number of mobile subscribers per 100 inhabitants decreased by 10.34 people compared to 2014. At the same time, the number of fixed (wired) wideband subscribers increased (by 4.8 people) per 100 inhabitants. The number of mobile broadband subscribers per 100 inhabitants has grown significantly: from 5.43 to 47.16. The share of individuals using the Internet has almost doubled (from 33.7% to 62.55%). The value of TII in 2014 is 0.3802 (in comparison with 2020 the difference is only 0.214 points). Thus, it is necessary to intensify the use of mobile broadband and provide the quality of the Internet coverage.

The value of EPI (0.8095) is higher than the value of EGDI (0.7119), which indicates significant opportunities for electronic public participation in public administration.

Ukraine belongs to the group of countries with high OSI. The value of OSI for Ukraine is 0.6824 in 2020, when in 2014 it was at the level of 0.2677. This indicates the rapid development of online services and the significant potential for the development of e-government through the provision of online services.

The main achievements in the field of the development of electronic services in Ukraine are the creation of a mobile application Diia, introduction of the Unified state web portal of electronic services, introduction of E-system in the field of construction [1].

The level of openness of the Ukrainian government is considered high (OGDI value is 0.8969).

To sum up, e-government technologies are being actively implemented in Ukraine. Over the past five years, Ukraine has become a country with very high rates of the development of electronic services and the development of telecommunication infrastructure. Continuing the trend of introducing e-services and intensifying their use by Ukrainians is a priority for the development of e-government in Ukraine. It is

important to increase the share of the Internet users, to achieve high-quality Internet coverage.

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WAYS OF FORMATION OF LOCAL GOVERNMENT OFFICIALS LEADERSHIP QUALITIES

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Civil service in Ukraine, as well as the work of local governments, is undergoing extremely profound changes and reforms [1]. The problem of finding or training a leader is quite acute. The concepts of "leader" and "power" are closely connected to the governance process, namely the effectiveness of governance contributes to the stability and order that the state seeks.

The phenomenon of leadership has troubled researchers for centuries, but recently in the theory and practice of psychology and management, the problem of the relationship between leadership and quality of management has become one of the key, which is the relevance of this study.

Before considering ways to form leadership qualities of local government officials and civil servants, let's address the question of whether is it possible to teach or learn to lead? Is it possible to "sculpt" a leader from a civil servant from scratch, or is it still necessary for him to have at least a minimum of leadership qualities? Is it enough to form a leader of external influence and motivation, or more important is the personal motivation of the civil servant, his own need to develop these qualities?

One thing is clear - in order to start moving towards the development of leadership skills, it is first necessary to conduct monitoring among civil servants and local government officials for interest in being a leader. Monitoring can be conducted in the form of testing, questionnaires, the results of which will identify representatives who need training and leadership training. Also, such preliminary work will allow to obtain high efficiency of investing state funds in the leadership development program.

One of the possible ways to attract leaders to the civil service and service in local governments is the cooperation of government agencies in higher education, where students are looking for leaders. It should be active, independent youth with non-standard, creative thinking, capable of strategic planning and decision-making in conflicting conditions, able to take responsibility. By "looking closely" at such students, the authorities can enroll the most promising of them in the personnel reserve and offer them the opportunity to practice in this body, which in turn will allow them to test on a practical level.

Favorable conditions for the development of leadership qualities of young people are the formation of student councils or youth executive committee, which will combine the most active and proactive youth, will identify potential leaders.

For the systematic development of leadership qualities of employees of state bodies and local self-government bodies, continuous training and advanced training should be organized, which are based on competency programs for leadership development, where the acquired skills are tested by participating in business and role games. Leadership development programs and trainings should apply not only to managers of any level, but also to civil servants of other categories of positions, which is a promising way to form future leaders.

Another area of leadership development is the involvement of civil servants and local government officials in mentoring, which has a number of positive aspects. By mentoring, a civil servant improves himself, develops management skills, increases his status in the body and has the opportunity in the mentoring process to identify the most promising young professionals among civil servants who are just beginning their careers.

But one should not take the idea of leadership literally and try to make every civil servant a leader. First, not everyone has the desire or the potential to be a leader. Secondly, if there are many leaders in the institution, then each of them, due to their ambition, will want to take a dominant position, which will lead to destructiveness and the effectiveness of leadership will no longer be discussed.

It has also be noted that it is erroneous when selecting a civil servant or promoting him to focus only on the leadership's development competencies and ignoring the professional and moral and ethical qualities, which will have only a negative impact on the effectiveness of the body.

Those who are entrusted with the functions of the state and local self-government should possess such a set of leadership qualities that allow them to effectively perform their duties in a certain area of work assigned to them. The better the work of each representative of the government - the more effective the management, which is the result of optimal use of leadership as one of the mechanisms to improve the efficiency of government.

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FORMATION OF A POSITIVE IMAGE OF AN OFFICIAL OF A LOCAL SELF-GOVERNMENT BODY IN THE CONDITIONS OF DECENTRALIZATION OF POWER IN UKRAINE

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The processes of service formation in local self-government bodies began simultaneously with the processes of gaining independence, formation and development of the system of public administration in Ukraine. Article 140 of the Constitution of Ukraine states: "Local self-government is the right of a territorial community - villagers or voluntary association in a rural community of residents of several villages, towns and cities - to independently decide local issues within the constitution and laws of Ukraine." [1].

The Law of Ukraine "On Service in Local Self-Government Bodies" [2] defines the legal, organizational, material and social conditions for citizens of Ukraine to exercise the right to serve in local self-government bodies, as well as general principles of local government officials, their legal status, procedure and legal guarantees of service in local governments.

Service in local self-government bodies is a professional, on a permanent basis activity of citizens of Ukraine holding positions in local self-government bodies, aimed at realization by a territorial community of its right to local self-government and certain powers of executive bodies provided by law.

An official of local self-government is a person who works in local self-government bodies, has the appropriate official powers to perform organizational and administrative and advisory functions and receives a salary from the local budget. Given the various structural changes in the domestic socio-economic sphere and the desire of Ukrainian society to achieve European standards, to reach a qualitatively new level of public services, the issue of forming a positive image of the official becomes particularly relevant.

The issue of forming a positive image of an official is extremely important due to the fact that his attitude to people and the level of professional competence shape not only his personal reputation, but also the image of the entire local government. That is, the image is an important criterion for public evaluation of management effectiveness. It is thanks to the positive reputation of the official that the level of public trust in all levels of government will increase, and the relations between local government officials and citizens will improve.

The term "image", summarizing the definitions of many scientists, is possible interpreted as follows: the impression that a person or institution makes on people and which is fixed in human consciousness in the form of appropriate emotionally colored stereotypes. The main official of the territorial community - village, town, city mayor should be primarily a community official, not a state employee and

represent the interests of residents of the village, town, city, which thus among the priorities of these officials should come first.

A number of factors that can directly negatively affect the image of a local government official, among them the main ones:

- inconsistency in actions (words do not coincide with actions);
- incompetence;
- opacity of actions, secrecy;
- indifference to work, to citizens;
- hostility, rudeness, unethical;
- participation in public conflicts, etc.

In order to form a positive image of an official's personality, it is important to increase his / her managerial culture.

The system of professional qualities of an official includes intelligence, competence, organizational skills, innovation.

Conclusions and suggestions. Thus, the image of the official reflects the level of support of citizens of the current government, demonstrates the degree of public confidence in it. Therefore, the formation of a positive image of a local government official is a necessary prerequisite for the successful development and effective functioning of local governments. For the community, the official should be, first of all, a professional with a high level of responsibility for his work, who adheres to moral and ethical norms and the rule of law.

To achieve this goal, it is necessary to take a number of measures: diligently perform their duties, self-improvement, development, use the media to inform citizens about the results of work, to meet the expectations of citizens.

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USE OF THE INTERNET OF THINGS IN PUBLIC ADMINISTRATION

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With the transition of mankind to a new era, rapid progress in the field of electronic technology began. Due to this, the value of electronic resources has greatly increased. As of today, information technologies permeate all spheres of public life. Under their influence, all processes in the system of public administration change, they automate a large share of management processes, contribute to the effective development of management decisions and make power more transparent. Ukraine was the first country in the 80s of the twentieth century to try to solve the problem of automation of management decisions. Prominent Ukrainian scientist Glushkov VM OGAS - National Automated System for Collecting and Processing Information for Accounting, Planning and Management of the National Economy was proposed [2].

The Concept of Development of the Digital Economy and Society of Ukraine for 2018-2020 and approval of the action plan for its implementation [3] provides for the implementation of a number of measures to implement appropriate incentives for digitalization of the economy, social and social spheres, acquisition of digital competencies, awareness of existing challenges and tools for the development of digital infrastructures, as well as identified critical areas and projects to stimulate the internal market of production, use and consumption of digital technologies.

Most of the priorities are for the development of programs that allow not only people to communicate with things, but also things with things. The transition from the Internet of People to the Internet of Things has already taken place. At the local level, Internet of Things technologies are being used more and more actively. They are a necessary condition for the development of smart cities. The Internet of Things (IP) unites the physical and virtual worlds, creating intelligent environments.

The use of IoT technologies has proven successful in the following areas: manufacturing, infrastructure, logistics, transport, sales, banking and insurance systems, agriculture, trade, including retail areas Smart home and Smart city, service.

At present, many projects are being implemented in Ukraine that are innovative, involve the use of state-of-the-art technologies and can become the basis for the transformation of these cities into steel and smart ones. An example of this is the opening of the Internet of Things accelerator laboratory - IoT Hub, which took place in the summer of 2015 in Kyiv. It focuses on hardware startups and is engaged in product development and refinement.

It should be noted that during 2018 and early 2019 - a number of events with international participation, which should be a significant impetus for the development of smart cities and in particular Internet of Things technologies. Thus, in early February 2019, the Congress "Business for Smart Cities" was held [1]. Its main goal

is to create in Ukraine a permanent platform for communication between mayors, business representatives, international organizations, innovators, teachers and students, as well as civil society institutions on how to make cities attractive for living and doing business. Another interesting project that has been implemented in Kyiv is programs that can be used to track public transport.

According to statistics from the Department of Research Statista, the dynamics of the cost of the Internet of Things around the world for 2015-2020 is as follows:

- expenditures in the field of transport and logistics increased by 30 billion US dollars;

- in the field of utilities there was an increase in spending by 33 billion US dollars;

- Health spending increased by \$ 10 billion;

- in the government sphere for 7 billion US dollars;

- in the field of insurance for 3 billion US dollars.

This growth in the cost of the Internet of Things indicates a high demand worldwide, especially in the areas of utilities, transport and logistics, as well as in the field of health care. [4]

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THE IMPACT OF E-GOVERNMENT SYSTEM ON PUBLIC ADMINISTRATION QUALITY

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In modern conditions of the transformational restructuring of the countries' economies of the world to the challenges of the informative and network economy, all spheres of state power require the fundamental changes, taking into account their mission in the development of the state, increasing their competitiveness.

The turbulence of the environment, the all-encompassing spread of modern electronic technologies and Internet communications are effective tools for ensuring favorable conditions for the development of society and creative industries in it. It is thanks to such a tool as e-government that it is possible to achieve the daily interaction between citizens, government and business for the effective functioning of the state as a whole. Indeed, as foreign experience shows, the introduction of e-government projects becomes an effective engine in innovative development, because it contributes to the qualitative transformations in all spheres of functioning in the state, the quality of the environment increases and, as a result, the quality of life of all citizens in general. The presence of a synergistic effect for all stakeholders from the implementation of e-government projects in the state is equally important.

It is taking into account the relevance of the aspect of e-government in the context of the technical revolution caused by the consequences of the Industrial Revolution 4.0, the sustainable development of the country's economy is possible provided that the state implements its policy purposefully using the modern methods, tools and forms of the organizing state power at all levels. Thus, in our opinion, there is a hypothesis that in the modern conditions of the information society and the deepening of ICT, the development of e-government in the country affects the level of its competitiveness by improving the quality of public administration and administration in the country.

It is for this purpose that we conducted a research to identify the presence of strong relationship between E-Government Development Index [1-2] and, accordingly, the Global Competitiveness Index [3-4]. For this, using the program STATISTIKA 13.3, a correlation-regression analysis was carried out, the results of which are showed a strong relationship between the Global Competitiveness Index and E-Government Development Index, taking into account the value of the multiple correlation coefficient, which is 0.88049.

As the analysis have been shown, if the absolute value of the E-Governance Development Index increases by 1 unit, then the value of the Global Competitiveness Index grows by 94,175 units.

So, we can draw the following conclusions that in the context of strengthening innovative development and the informative society, the aspect of the development of

e-government is very important from the point of view of not only ensuring an active position of the government, but also a synergistic effect for all stakeholders, because it helps to increase the country's competitiveness and create conditions for ensuring the sustainable economic development in general.

Therefore, we consider it expedient to form the main ways, which could be aimed at strengthening the development of e-government in Ukraine, namely: analyze the needs of citizens, business and government in the medium and long term; reduce the cost of transaction costs; create a single centralized database for the identified needs of all stakeholders; develop the guidelines and framework for e-government projects; develop the National e-government standard, which will be based on the European e-government standard, taking into account the termination of the Concept for the development of e-government in Ukraine at the end of 2020; modernize the public administration on basis of ICT and institutional transformations; conducting the regional projects and case studies; reorient towards the long-term projects, abandoning the short-term; creation the relevant conditions for ensuring transparency and accountability in e-government projects; establish the institutional mechanisms to promote initiatives, aimed at the synergistic using of ICTs as an enabling tool of improving the efficiency and effectiveness of e-government; restructure public and administrative institutions to improve public administration quality through the using of benefits in ICT.

USING THE SCENARIO APPROACH IN THE PROCESS OF FORMING PUBLIC POLICY

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The accounting of civilizational, social and cultural characteristics of social development gives more grounds for planning and implementation of the long-term strategy of development of the Ukrainian public administration, the designing of the future by means of the public policy tools. At the same time, such prospects can be embodied only in the presence of appropriate mechanisms and scenarios. A scenarios features are important for understanding of their essence and their role during the formation and realization of the public policy. It is their description of the future situation and the description of the development itself, which will lead from a present condition to the future situation.

So, the scenario is a model of the future, which describes the possible course of the policy formation with the indication of probability of the realization. The scenario contains the main factors, which should be taken into consideration, and indicates the way these factors can affect the expected events.

The scenario can be designed in three main directions: forecast of the public policy development without any influence on processes in the state (the situation develops itself); forecast of the public policy development by chosen measures (a direct task); synthesis of a complex of measures for achievement of the necessary change of the situation (a opposite task).

The main objective of creation of scenarios of formation of a public policy is providing a sustainable development of new system of public administration. The projects of each earlier scenario create conditions and accumulate resources for implementation of the following scenario.

It is necessary to pay special attention to the fact that Ukraine is now in a situation of the strategic choice caused by the change of its functions in system of the international exchanges and interactions. In this regard in the formation scenarios and the public policy realization in Ukraine there are three spatial zones, which should be considered and in relation to which the state can and should form its policy: zone of direct action, zone of influence and zone of interests.

Zone of direct action is the territory of Ukraine. Within its scope state bodies of state administration conduct relatively stable, organized and purposeful activity towards relatively certain complex of questions, which directly or indirectly affects society (Gavrada, 2006) life. It is also defined as «the direction of actions, regulatory measures, laws, the budgetary priorities of rather certain subject and is carried out by

state authority or its representatives» (Kilpatrick, 2000). Within this zone public authorities can and should use all set of administrative, political, administrative and financial instruments, which the national legislation provides, in order to implement the strategy.

Influence zone is the territory within which events and the processes occurring outside of Ukraine, directly influence development and functioning of our state. Thus public authorities and other subjects can influence development of these processes. Within the mentioned zone public authorities can and should use mechanisms of interstate cooperation, mechanisms of coordination of actions between authorities of different level, mechanisms of public communications, and also provided by the legislation of Ukraine mechanisms of formation and realization of a regional and state educational policy in order to form the public policy.

Zone of interests is the territory within which events and the processes occurring outside of Ukraine, make essential, but indirect influence on the development of the system of our state. Considering a modern situation, process of the public policy formation can be carried out from the point of view of the three probable scenarios: pessimistic, inertial and optimistic.

By means of a scenary approach to formation of a public policy in education becomes possible to provide mechanisms of flexible response to external and internal conditions which constantly change, and also to build priority of programs and projects of development of policy taking into account, on the one hand, chosen trajectory of euointegration, and with another – possible changes in a set, localization and terms of realization of new state strategy. However, despite need of essential expenses of time and resources on application of a scenary approach in the present, results it is possible to expect only in more or less long-term future.

Thus, the public policy of Ukraine should be formed on the basis of synthesis of theoretical and applied approaches, by selection of the various (interdisciplinary) conceptual models calibrated by practical experience of public administration, perspective practices of formation and realization of the purposes. Synthesis of prescriptive and descriptive approaches is a leading analytical prism of the research of the public policy formation process.

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INTERNATIONAL COMMERCIAL ARBITRATION: ESSENCE AND ADVANTAGES

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International Commercial Arbitration as a special. This method of resolving disputes has the following features: the dispute is resolved by impartial persons (persons), arbitrators who are not representatives of the parties and / or the judiciary of the state; the powers of arbitrators derive from the agreement of the parties; as a result of concluding an arbitration agreement, the jurisdiction of state courts in the case is excluded; disputes referred to arbitration may be factual, legal or mixed; consideration of the dispute is carried out on the basis of law and ends with the issuance of an arbitral award, which is final and binding on the parties.

Regarding international commercial arbitration, there are a number of advantages: confidentiality of the case, its expedited consideration, voluntary submission of the dispute by the parties, choice of applicable law, reduced cost of arbitration (for example, the parties may refuse to examine some evidence).

Among the disadvantages is traditionally the high cost of arbitration, although this issue is controversial, as for the most part the cost of litigation is close to the cost of litigation in a state court (taking into account not only court fees but also the costs of each party. with the involvement of professional lawyers who accompany the case throughout all its lengthy consideration in the state court).

Traditionally, there are both permanent arbitrations and ad hoc arbitrations created by the parties specifically to resolve a particular dispute. The parties have the opportunity to choose the type of arbitration. It is generally considered that if the dispute is complex, it is better to turn to a permanent arbitration center. It means arbitration, which is created and operates in associations, chambers of commerce, unions, and so on.

As for institutional arbitration, it is considered to be permanent, usually has a permanent list of arbitrators, in addition to international and national legal acts, has its own codes, regulations and regulations governing arbitration. Arbitration operates within a specific organization, such as the International Chamber of Commerce (ICC), the World Intellectual Property Organization (WIPO). The organization regulates the arbitration process by establishing rules and establishing administrative bodies.

The main problem of ad hoc is to determine the rules according to which the arbitrator will resolve the dispute. In this case, the solution to this problem is to join one of the regulations for arbitration, such as:

1. Arbitration Rules of the UN Economic Commission for Europe in 1966 [1]
2. Arbitration Rules of the UN Commission on International Trade Law 1976

[2]

In recent years, the importance of specialized arbitration, which is created for the consideration of disputes in certain areas, is growing in practice, an example is the Arbitration at the World Intellectual Property Organization, which specializes in the consideration of disputes in the field of intellectual property.

The condition for acceptance of the case by the arbitral tribunal for its consideration is the conclusion of an arbitration agreement by the parties. In this case, the existence of the principle of autonomy of the will of the subjects is clearly visible, where the parties have the right to enter into arbitration agreements, which can resolve specific issues related to dispute resolution. Unlike national courts, where the choice of parties is limited to the choice of applicable substantive law, the existence of the principle of autonomy of the subjects is attractive to residents of different states, as their agreement avoids conflict situations. In the doctrine of private international law, this agreement is called "arbitration reservation".

As a result of the analysis of the provisions of international legal acts, first of all the New York Convention on the Recognition and Enforcement of Foreign Arbitral Awards of 1958, it can be concluded that in order for an arbitration agreement to be valid it must meet the following basic requirements: the parties must be capable in accordance with the law applicable to them; the arbitration agreement must contain a clear will of the parties to submit legal disputes to arbitration, the presence of an arbitrable object that may be the subject of arbitration. The requirement of capacity of the parties is contained in the New York Convention (paragraph "a" of paragraph 1 of Article V), failure to comply with this requirement may result in invalidation of the arbitration agreement and ultimately be grounds for refusal to recognize and enforce the arbitration award. [3].

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SECTION 2
INDICATORS OF ACTIVITY OF PUBLIC AND PRIVATE
ENTERPRISES: MANAGEMENT, ACCOUNTING, TAXATION,
AUDIT, ECONOMICS AND FINANCE

SOME ASPECTS OF PREDICTION INDICATORS OF MANAGEMENT AND ECONOMIC ACTIVITY IRON ORE ENTERPRISES RISK-BASED

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In conditions of constant transformations of the market space, forecasting is an integral part of the study of economic performance of iron ore enterprises (IOE) based on the methodology of mathematical modeling of economic systems, where it should be understood as a model of achieving a sufficiently effective state conditions of uncertainty and conflict of the external environment [1, p. 71]. Therefore, when using the tools of mathematical modeling to predict the qualitative and economic indicators of economic performance of IOE, as large economic systems, should take into account the basic principles of stochastic theory of statistics and the relationship between individual statistical indicators. This allows us to take into account the necessary assumptions made when using formalized theories in the context of accurately defining the scope of their application, taking into account the risk [2, p. 18; 3, p. 79-80]. Probabilistic and statistical methods make it possible to simplify the study of many interrelated factors, taking into account the elements of chance, to analyze it on the basis of the laws governing random phenomena.

As a result of the analysis of the existing arsenal of models that can with a certain level of reliability describe possible trends in forecast indicators, and based on a set of selected individual criteria, a model is selected that shows the closest relationships between key parameters of the economic system. For the center of grouping of indicators, where mathematical expectation is traditionally used, we propose in certain, specific situations (indicators are random variables with an asymmetric probability distribution) to take mode or median. Here attention is drawn to the fact that a number of effective qualitative and economic indicators are characterized as random discrete quantities and have distribution laws that can't always be reduced to normal. Therefore, modeling and forecasting the quantitative values of such indicators should be carried out on the basis of boundary theorems of the theory of probabilities of the law of large numbers, where, in particular, the use of Chebyshev inequality in forecasting risk management distribution the risk-adjusted IOE makes it possible to investigate them with sufficient reliability as random variables with a normal or arbitrary distribution law.

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COLLABORATIONISM AS COOPERATION OF A CITIZEN OF UKRAINE WITH THE AGGRESSOR STATE

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According to the definition of the New Dictionary of Foreign Words, collaborationniste (from French – collaborationniste, from Latin – collaborare – to cooperate) – treacherous cooperation with the occupiers [1]. In a broad sense collaborationism is to promote the military, political, ideological, cultural and informational goals of the enemy. The aggression of the Russian Federation against Ukraine, the active phase of which began in February 2014, actualized the concept of collaborationism. The hybrid nature of the aggression carried out by the Russian Federation not only in the military but also in other spheres, in turn, necessitates the expansion of the definition and content of this phenomenon.

The hybrid nature of the aggression of the Russian Federation also forces us to consider the phenomenon of collaborationism not only as peculiar only to the population of the occupied territories, but also to the territory controlled by the Ukrainian authorities, including in the deep rear. Obviously, collaborationism should be distinguished from forced cooperation, which aims to survive under a brutal occupation regime, as a means of self-preservation and the result of the population's adaptation to the extreme conditions of war and occupation.

The obligation of the state to respond to the manifestations of collaboration both in the temporarily occupied territories and in the territory controlled by the state authorities of Ukraine, necessitates the legislative definition and criminalization of the relevant legal phenomenon.

In this regard, three groups of people's deputies of Ukraine of the IX convocation on February 23 and 24, 2021 submitted to the Verkhovna Rada of Ukraine bills on collaborationism [2; 3; 4], which provide for amendments to the Criminal Code of Ukraine (CC) and the Criminal Procedure Code of Ukraine (CPC) in order to establish criminal liability for collaborationism.

This is the sixth attempt since the beginning of the Russian-Ukrainian war to establish punishment at the legislative level for the supporters of the aggressor country. During the seven years of Russian aggression (2014-2021) against Ukraine, the issue of the need to adopt a law on collaborationism has been discussed repeatedly, but has not been resolved. Now we have an assortment of three bills at once, which should dot the T's in the end. The first project – registration number 5135 – authored by deputies of the faction "European Solidarity" (Poroshenko P.O., Herashchenko I.V., etc.), [2] the other two – registration numbers 5143 (essentially complements 5144) [3] and 5144 [4] were introduced by people's deputies from the

Servant of the People political party E.V. Chernev, M.R. Poturaev, E.M. Kravchuk, and others.

For now, we will analyze the draft Law № 5135 [2] as one that was introduced earlier and is essentially similar to the other two. The amendments to the Criminal Code of Ukraine propose to define collaborationism as intentional and voluntary cooperation of a citizen of Ukraine with the aggressor state or its representatives in any form, in the interests of the aggressor state and to the detriment of national security of Ukraine or its allies. It is proposed to establish a sanction for committing such acts in the form of imprisonment for a term of three to five years with or without confiscation of property.

The same acts, if committed by a person in power, or a second time, or by prior conspiracy by a group of persons, or combined with incitement to national or religious hatred, are punishable by five to ten years' imprisonment with confiscation of property or without such. The actions provided for in parts one or two of Article 111-1 of the Criminal Code of Ukraine, which led to death or other serious consequences, are punishable by imprisonment for a term of ten to fifteen years or life imprisonment with or without confiscation of property.

In addition, it is proposed to establish that public appeals to collaboration, as well as the production of materials with appeals to collaboration for the purpose of their distribution or distribution of such materials are punishable by correctional labor for up to two years or arrest for up to six months or imprisonment for up to three years.

Thus, the adoption of one of the draft laws [2; 3; 4] or one common Law of Ukraine will strengthen effective counteraction to collaborationism and other hybrid threats during the Russian military aggression against Ukraine, which has been going on since 2014, strengthen the protection of state sovereignty and territorial integrity of our state.

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BUSINESS SELF-REGULATION AS A BASIC LEVEL OF CONSUMER DISPUTE RESOLUTION

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The definition of the term "consumer" in the Law of Ukraine "On Consumer Protection" [1], as well as in the legislation of EU member states [2], necessitates the definition of procedures for self-regulation of economic entities as a basic level of consumer dispute resolution, because business entities are the main counterparty of consumers.

At this level there is a satisfaction of personal needs of consumers, not directly related to business activities or performance of duties of the employee, through the purchase, order and use of goods, works and services. In this case, the non-compliance of goods, works and services with the fair expectations of consumers, form the basis for consumer disputes (claims), which in accordance with the law, the consumer must first (may first) present to his counterparty or business entity.

On the effectiveness of the procedures implemented by business entities for the consideration of consumer claims and the settlement of disputes with consumers, depends whether there will be grounds for the consumer to bring a consumer dispute to higher levels of such settlement.

The author proposes to define three levels of settlement of consumer disputes:

Basic - directly between the consumer and the business entity on the basis of applicable law, as well as using the procedures established at the enterprise;

Mediation - with the involvement of state and non-state mediators, ombudsmen, consumer centers, as well as out-of-court (alternative) dispute resolution bodies, using both voluntary procedures and state and non-state coercion procedures, through the introduction of securement liability mechanisms;

Higher (final) - consideration of disputes in court, and ensuring the effective implementation of court decisions by the executive service.

This division is based on the study of consumer dispute settlement procedures in EU member states [3], as well as the scientific works of scientists such as G. Osetinska [4], O. Yazvinska [5], etc. Taking the procedure for settling consumer claims and disputes with consumers at higher levels leads to significant financial, time and reputational losses for both businesses and consumers.

The dispute as a result of which the business entity managed to deny the consumer his fair claims, gives only a short-term economic effect, but in the long run leads to significant economic losses, as it undermines consumer confidence in the consumer market [6].

Insecure and dissatisfied consumers spend their own financial resources more restrained, especially for large and innovative purchases, which exactly most conducive to economic development.

Given the limited financial resources of consumers, their unmet need due to loss of money from substandard goods, works or services does not automatically prolong the need and desire for its inevitable satisfaction in the future, but rather provokes either its abolition or significant revision. Thus, undermined consumer confidence in the market for consumer goods, works and services slows down economic development.

Fair businesses, aimed at developing their competitiveness in the long run, are *most interested in building effective procedures* for handling consumer complaints and resolving disputes with consumers at a basic level.

Examples of the introduction of such procedures include:

- Observance of rules and codes of professional ethics;
- Adherence to product quality and safety standards;
- Implementation of consumer dispute resolution procedures based on the principles of ISO 10001-10004 standards;
- Providing an additional guarantee;
- Adherence to food safety procedures based on HACCP principles.

The main principles of the procedures introduced by good faith business entities for increase consumer confidence are:

- guarantees of safety and quality of products;
- traceability and transparency of both the implemented procedures and ways of supplying products, and economic activity of the enterprise;
- conscious and voluntary compliance with the implemented rules, codes and standards, with a system of independent external control and evaluation;
- objectivity and relevance of information for consumers;
- raising consumer awareness and education necessary for conscious choice on the consumers market.

One of the most important areas for good faith business is the coordination of established dispute resolution procedures with consumers with their suppliers throughout the supply chain.

After all, the procedure will not be able to work smoothly if mechanisms are not put in place to ensure proper interaction with suppliers and subcontractors.

In particular, this can be achieved through the mechanisms defined by the Commercial Code of Ukraine:

- regulation of non-commercial economic activity and activity of association of enterprises;
- economic and legal liability of participants in economic relations;
- restriction of unfair competition;

Instead, unfair business practices seek to gain a competitive advantage by increasing profits and minimizing costs, through ignoring consumer rights and ignoring laws and effective consumer claims procedures (settling disputes) with consumers at the first level, and destroying them at all other levels.

In order to obtain illegal competitive advantages, unfair economic entities are interested in:

- in the "chaos" in the consumer market and legislation;

- corruption and inefficiency of government to ensure the protection of consumer rights and fair competition in the consumer market;
- lack of procedures and mechanisms for effective work of all three levels of consumer dispute resolution;
- misleading advertising and information for consumers;
- lack of transparency of economic activity and traceability of product promotion in the consumer market;
- low consumer education and awareness.

That is, the tasks are directly opposite to good faith procedures. In the case achievement by unfair business entities success in the destruction of all levels of consumer dispute resolution, the state economy, (as in the example of Ukraine), falls into the "institutional trap".

That is, when process making logical economic decisions to improve product quality and competitiveness of products built to best meet consumer needs, no longer seems logical, and businesses are starting to compete in unfair schemes that destroy the fair economy, disorient the consumer and undermine his confidence on consumers market.

Thus, the issues of consumer protection and fair competition can be defined as complementary phenomena that require special state support. Similar conclusions were reached in particular by scientists O. Zvereva, V. Mamutov and O. Chuvpilo [7]

In turn, the construction of self-regulatory procedures by conscientious business entities to consider consumer claims and resolve disputes with consumers is a mutually beneficial process. On the one hand, it guarantees the effective satisfaction of consumer needs, and on the other hand, it destroys the foundations for the functioning of unfair economic practices, promotes growing consumer confidence in the market and is the key to economic growth [8].

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CONSEQUENCES OF RAISING THE MINIMUM WAGE IN UKRAINE

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According to Article 1 of the Law of Ukraine "On Remuneration of Labor", wages are remuneration, calculated, as a rule, in monetary terms, which under the employment contract the employer pays the employee for the work performed by him.

According to Article 3 of the Law of Ukraine "On Remuneration of Labor", the minimum wage is the statutory minimum wage for the employee's monthly (hourly) rate of work and is a state social guarantee, mandatory throughout Ukraine for enterprises of all forms of ownership. and management and individuals who use the labor of employees, under any system of remuneration. It is installed simultaneously in monthly and hourly sizes.

The minimum hourly wage is applied at enterprises of all forms of ownership, as well as persons-entrepreneurs who use hired labor, if they set an hourly wage using standardized tasks and taking into account the actual working hours.

Today the minimum wage is UAH 6,000 (monthly) and UAH 36.11 per hour. From December 1, 2021, it is planned to increase the amount of monthly and hourly wages to UAH 6,500 and UAH 39.12, respectively.

As financial expert Vasyl Matiy explained, the basis for raising the minimum wage is to increase labor efficiency, which in turn is a sign of GDP growth. But there is a very important factor which, unfortunately, must always be taken into account. It is a coronavirus that causes significant losses in business and thus significantly reduces GDP.

"A sharp increase in the minimum wage without GDP growth, that is, without productivity growth, will lead to inflation," said expert Vasyl Matiy.

The Ministry of Finance emphasizes that raising the minimum wage stimulates the growth of consumer demand, provides de-shadowing of "gray" wages. This will increase the budget revenues of the Pension Fund, strengthen the stability of the budget and pension system, as well as improve the protection of labor and social rights of citizens.

At the same time, expert Vasyl Matiy believes that the secondary consequences of the increase will put pressure on the budget. In particular, inflation will lead to the indexation of pensions. And since the Pension Fund is in short supply, it will need to be replenished with public funds.

MP Danylo Hetmantsev emphasizes that the salary increase may lead to the shadowing of the economy, because people will be transferred to 0.5 rates. The optimal amount for a salary increase is UAH 6,000, not UAH 6,500.

Expert Vasyl Matiy adds to the shadowing of the economy another consequence of raising the minimum wage. It is inflation that leads to rising prices and the devaluation of money. Therefore, wage increases may be partially offset by inflation.

Another negative consequence is the increase in pressure on enterprises.

Vasyl Matiy notes that a significant number of companies that planned capital investments in 2021 will probably not be able to do so, because a lot of money will go to staff maintenance. Therefore, it will not be possible to invest, that is, increase production intensity.

Lastly, many taxes and fees are tied to the minimum wage. Its increase will increase the single social contribution for individual entrepreneurs, real estate tax, car parking fee, transport tax, tourist tax, etc. So perhaps a small part of the population will feel better, but most will see that their spending has risen in addition to inflation.

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FEATURES OF POLITICAL ADVERTISING

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The leading role of political advertising is largely due to the fact that today it has become an integral part of the presentation of any political product, without which it simply cannot exist in the modern space of political power. Competitive struggle of political actors for power leads to a large number of advertising products with presentations of political goods. [1]

Political advertising is different from the commercial product that is being advertised. This commodity is a person. At the same time, both in ordinary advertising and in political advertising, it is not the general characteristics of the object that come to the fore, but its advantages for specific voters. A political party clearly emphasize that the ideas of its leader are to make the lives of ordinary citizens better. So, in this context, political advertising has the same problems as commercial advertising. [2]

Modern political advertising has the following features:

- prevalence of indirect advertising. The main means of disseminating political advertising is television, which is able to create vivid visual images, emotional background of an advertising message, build audience confidence in advertising, use stereo typing mechanisms or techniques of video rhetoric, etc;

- the duration of a political advertising campaign, as a rule, is limited to a precisely defined time;

- in political advertising the most acute moral and ethical problems, so the success or failure of a political advertising campaign always has far-reaching consequences for large groups of people, and sometimes for the whole country;

- creating an image of a politician or political party cannot be a substitute for the entire policy, but is only an appendix to it;

- a large gap between declarations in advertising messages and the real activities of political actors (subjects of advertising);

- problems with financing advertising campaigns, their lack of transparency. [2]

The growing role of political advertising required the development of special election technologies for advertising campaigns. Experts say that the use of political advertising does not provide an absolute guarantee of victory, but a complete rejection of it can also lead to defeat.

It can be said that one of the main features of a political campaign is that image-makers themselves act as creators of the necessary measures to increase the rating of a politician and advertise positive results of events in advance. It is clear that such advertising messages must first be developed, and then, analyzing them, create

conditions in which a politician can be most advantageously presented to the electorate. [2]

Also, another feature of political advertising is that it is aimed at encouraging people to take a specific action with a desired and programmed result. In particular, to force people to one or another type of political behavior, including electoral: to come to the polling station and vote for a certain person. This result is the main goal of a political force or candidate. [3]

So, based on the study of the features of political advertising, it is worth noting that it is guided by the general principles of the implementation of advertising in general and acts as a political action directed by an image maker. And its effectiveness depends on the degree of adaptation of such a political message to the needs of the consume.

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INDICATORS FOR ASSESSING THE PRESERVATION OF THE COMPANY'S SOLVENCY IN UNITS OF TIME

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Now, given the situation in Ukraine, more and more enterprises are in crisis under the influence of economic and political factors, which creates a serious danger for their bankruptcy. The number of bankrupt enterprises is increasing, and the existing models for assessing the probability of their bankruptcy in order to prevent it in a timely manner are not suitable for use, because they do not take into account the specifics of their activities, as noted in [1]. Recently, researchers have proposed recommendations for improving models for assessing the probability of bankruptcy of enterprises. The studies have not considered the issues of assessing the probability of the onset of bankruptcy of enterprises, taking into account the time factor. Note that in this case, both for the enterprise itself and for its stakeholders, the answer to the question of how exactly the bankruptcy of the enterprise can occur is important. Indeed, it can take from one to ten years or even more before this event occurs. But, undoubtedly, the time of occurrence of this event influences the adoption of appropriate management decisions.

Preliminarily, in work [2], methodological approaches are proposed that make it possible to determine the probability of an enterprise bankruptcy, depending on the duration of the procedure. Three years were chosen as the study period, which will come after the current one. At the same time, it is proposed to assess the probability of the onset of bankruptcy of enterprises during the first year, during the first two years, in the second year, during the first three years and in the third year. For this purpose, using discriminant analysis, appropriate models have been developed to characterize the probability of bankruptcy of enterprises within one, two and three years. A scale has been developed that makes it possible to diagnose the calculated value of the indicator for assessing the probability of bankruptcy of enterprises. The limiting value of the indicator is established, upon reaching which the probability of the onset of bankruptcy of enterprises ceases to be acceptable for each of these periods. In this case, it is proposed to apply the following gradation: small, medium, large and very high probability of the onset of bankruptcy of enterprises.

Based on the methods of mathematical modeling, a matrix of qualitative assessment of the probability of the onset of bankruptcy of enterprises in the second and third years has been developed.

It is known that the timely identification of signs of possible bankruptcy allows the management to take urgent measures to improve the financial condition of the

enterprise and reduce the risk of bankruptcy. Continuing the research, methodological approaches to assessing the level of solvency of enterprises in units of time have been developed. We believe that in any arbitrary year during the estimated period, the enterprise retains its solvency only when the probability of bankruptcy does not correspond to the limit value. As the limiting qualitative probability, at which the bankruptcy of an enterprise is unlikely, it is recommended to consider the average probability of the occurrence of bankruptcy of enterprises. Then, if the probability of the occurrence of bankruptcy of enterprises is high or very high, then this indicates the financial instability of enterprises.

We propose at the first stage of the study to determine the smallest degree of financial stability of the enterprise. We accept that the first year that is being researched is zero, then: the highest degree of financial stability of the enterprise - third year; the second stage of the company's financial stability - second year; the first stage of the company's financial stability - first year; financial instability of the enterprise - zero year.

Let us assume that the probability of an enterprise going bankrupt within the first three years will be less than or equal to the marginal one. This situation testifies to the highest degree of financial stability of the enterprise. Then, during the third year, the enterprise will have the second stage of financial stability.

If the probability of bankruptcy of the enterprise during the first two years is less than or equal to the limit, then during the second year the enterprise will have the first degree of financial stability of the enterprise, and during the first year the enterprise will be financially unstable.

The studies carried out are of exceptional importance both for the adoption of stabilization measures by the management of enterprises, and for decisions on interaction with the enterprise on the part of suppliers, consumers and creditors.

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CATEGORY "ECONOMIC BENEFIT" AS A CRITERION FOR RECOGNIZING FIXED ASSETS

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Accounting standards, both international and national, are an important aspect of regulation of fixed assets. However, there are some differences in the recognition of fixed assets under Regulations (Standards) of Accounting and International Accounting Standards. Therefore, it is necessary to consider this issue in more detail.

According to Regulation (Standard) of Accounting 7 [1] there are several criteria for classifying objects as fixed assets, namely:

- must be recognized as an asset;
- must be used for clearly defined purposes;
- the expected useful life of the object should be more than one year or the operating cycle if it is longer than a year;
- must have a physical form, that is to be a tangible asset.

Such criteria set out in Regulation (Standard) of Accounting 7 [1] meet the criteria set out in IAS 16 [2]. However, there are also some differences.

Thus, in accordance with the requirements of IAS 16 [2], fixed assets are assets that meet the following criteria:

- a) it is probable that future economic benefits associated with the item will flow to the entity;
- b) the cost of the object can be estimated reliably.

One of the main criteria for classifying objects as fixed assets in accordance with national legislation is their materiality, that is the presence of physical form. It is necessary to agree with this criterion. Since with the development of society there are various objects of accounting, in particular such objects of accounting as intangible assets, financial assets, they should be distinguished and include only tangible assets in fixed assets.

However, there is another contradiction, because in order for a tangible object to be classified as property, plant and equipment, it must be recognized as an asset, that is it must bring economic benefits in the future.

The requirements of paragraph 49 of IAS 16 [2] stipulate that depreciation for the period is generally recognized in profit or loss. However, sometimes the future economic benefits embodied in an asset are consumed in the production of other assets. In this case, depreciation deductions are part of the cost of another asset and are included in its carrying amount [2].

In addition, paragraph 60 of IAS 16 specifies that the depreciation method used should reflect the expected form of consumption of future economic benefits from this asset by the entity [2].

It should be noted that the standards do not provide an interpretation of the concept of «economic benefit», which leads to misunderstandings and contradictions, and complicates the accounting of fixed assets.

A review of the literature has shown that scientists interpret the concept of «economic benefit» in different ways. Most often this concept is interpreted as: material benefit; enterprise income; an integral part of the company's income; potential benefit from the use of enterprise resources. Some scholars believe that material benefits and economic benefits are the same things, which in our opinion is not entirely correct.

Thus, we consider it expedient to clarify the definition of the category of «economic benefit» and interpret it as: «economic benefit is the consequences that reflect the effectiveness of the use of certain types of its assets by the enterprise in the implementation of economic activities and in the future may manifest itself in the form of the amount of income received from the use such assets or damage if the benefit from their use was lost or missed».

It should be noted that in the practice of accounting there is no account on which the economic benefits of the enterprise are taken into account. Given the clarified concept of "economic benefit", we believe that it is advisable to enter the sub-accounts of analytical accounting to account 70 "Income from sales", namely:

- 707 «Expected economic benefit»;
- 706 «Received economic benefit».

The introduction of the proposed sub-accounts, in our opinion, will more accurately determine the timing of economic benefits, which affects both the correctness of the depreciation of fixed assets, and the accuracy of determining the income and expenses of the enterprise.

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PROBLEMATIC ASPECTS OF ACCOUNTING FOR FIXED ASSETS AND OTHER NON-CURRENT TANGIBLE ASSETS AND WAYS OF THEIR IMPROVEMENT

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The requirements of clause 138.3.3 of the Tax Code of Ukraine [1] are established 16 groups of fixed assets and other non-current tangible assets and their useful life.

According to art. 5 Regulation (Standard) of Accounting 7 [2] for accounting purposes, fixed assets are subdivided into fixed assets and other non-current assets and their classification is almost identical to the classification given in the Tax Code of Ukraine [3] (with the exception of the group "long-term biological assets", which does not apply to the composition of fixed assets according to Regulation (Standard) of Accounting 7).

Note that according to the Tax Code of Ukraine [1] tax differences for adjusting the financial result before tax are determined only for fixed assets and intangible assets, that is, the depreciation of other non-current tangible assets do not lead to tax differences. Taking this into account, we consider it expedient to simplify the classification of fixed assets, given in paragraph 138.3.3 of the Tax Code of Ukraine [3], by removing other non-current tangible assets from them and separating them into a separate group. Considering that the concept of "other non-current tangible assets" is not distinguished in international accounting practice, and they are characteristic of the domestic specifics of accounting, it is appropriate to develop a separate standard that will determine the methodological basis for their accounting, for example, Regulation (Standard) of Accounting 5 "Other non-current tangible assets". In addition, it is advisable to develop and standard forms of primary accounting for other non-current tangible assets, which will take into account the specifics of their accounting, and not apply the forms intended for accounting for fixed assets. In addition, in the balance sheet of the enterprise, it is necessary to highlight separate lines to reflect information about other non-current tangible assets of the enterprise, and not the total together with the amount of fixed assets. It seems that this approach somewhat distorts the information about the transparency of the display of data regarding the initial, residual value and depreciation of these objects.

Taking into account the above, we propose to transform the Chart of accounts, which is justified by the following provisions:

1. In the Chart of Accounts [3], the group "investment property" is separately identified as part of fixed assets, which is not included in the classification of fixed assets neither in Regulation (Standard) of Accounting 7, nor in the Tax Code of

Ukraine. In addition, the methodological basis for their accounting is regulated by the requirements of Regulation (Standard) of Accounting 32 "Investment Property", and in the Balance Sheet these objects are displayed in separate lines, and not as part of the fixed assets of the enterprise. Taking this into account, we suggest keeping records of investment property on a separate account.

2. In our opinion, it is possible to exclude sub-accounts 107 "Animals" and 108 "Perennial plantations" from account 10 "Fixed assets". Accounting for these objects is more appropriate as part of the long-term biological assets of the enterprise, that is, on account 16 "Long-term biological assets". For this, it is advisable to provide separate sub-accounts 167 "Livestock" and 168 "Perennial plantings".

3. Sub-account 102 "Capital expenditures for land improvement" is also advisable to refer to account 15 "Capital investments". For this, it is necessary to provide for a separate sub-account 150 "Capital expenditures for land improvement".

Taking into account the aspects highlighted, it is appropriate to adjust the groups of fixed assets, provided for by the requirements of Regulation (Standard) of Accounting 7 [2] and the Tax Code of Ukraine [1]. The proposed approaches, in our opinion, will simplify the accounting of fixed assets and the procedure for calculating tax differences when determining the financial result before tax.

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FEATURES OF ACCOUNTS RECEIVABLE MANAGEMENT IN AGRICULTURAL ENTERPRISES

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In a modern market economy, timely turnover is becoming more significant. To ensure and maintain sales channels, enterprises are forced to sell goods with deferred payments, which requires effective management and strict control to maintain the financial stability of the enterprise, which leads to a slowdown in payment turnover.

An important feature of agriculture is that the operating cycle is determined by natural and climatic conditions. Thus, a characteristic feature of agricultural production is the long duration of the production cycle, frequent interruptions in labor processes, and therefore the mismatch between the production time and the working period.

The main legislative act regulating the accounting of accounts receivable is Ukrainian Accounting Standard 10 "Accounts receivable". Receivables are defined as the sum of debtors' debts to the enterprise as of a certain date. At the same time, debtors are all legal entities and individuals who, due to past events, owe the enterprise certain amounts of funds [1].

The main goal of accounts receivable management is to minimize the timing of its repayment and reduce the amount of overdue debt. It is also important not only to reduce accounts receivable, but also not to lose customers and increase sales [2].

The effectiveness of the accounts receivable management system is determined by the level of control of the state of settlements for the enterprise and the analysis of the ratio of accounts receivable and payable, since a significant excess of accounts receivable creates a threat to financial stability and makes it necessary to attract additional sources of financing [3].

To reduce the risk of non-payment of debt by one or several debtors, it is necessary to focus on a larger number of consumers [4].

Quite important stages in the formation of a receivables management policy are:

- analysis of receivables of an agricultural enterprise in the previous period;
- the formation of the principles of credit policy, which will provide for the formation of a system of special credit conditions, the formation of standards for assessing buyers and the differentiation of conditions for granting a loan;
- formation of a procedure for collection of receivables;
- ensuring the use at the enterprise of modern forms of accounting for accounts receivable [5].

So, the algorithm for managing accounts receivable includes: analysis of the composition and structure, the study of its reliability, correctness of registration;

assessment of the share of receivables in property and the amount of current assets, determining the impact of receivables on the level of liquidity and the state of solvency.

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NEW ATTEMPT OF REFORMATION OF ECONOMY OF UKRAINE –DIIA CITY

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For the beginning of year 2021 the country of Ukraine is strongly associated with the image of an agricultural country in the global economies market. This image is not the one everybody inside the country supports and wishes to introduce as the global image of Ukraine but it is the one that is actively and successfully maintained by Ukraine as the country and its government.

According to reports of the Ministry for Development of Economy, Trade and Agriculture of Ukraine for the year of 2020 - almost the half of export of goods of the country during the year of 2020 was associated with its agricultural production [1].

From year to year, Ukraine becomes more and more the agricultural country then country of any other type - according the same reports the percentage of agriculture as a part of export of goods produced in the country had significantly increased from 39.3% in 2018 to 44.2% in 2019 and above to 45.1% in year of 2020. But this increase happened not by itself only - the agricultural sector is one of the most supported by Ukrainian government sectors of economy. As an example of such support, a new tax reduction law (which concerns inner country taxes for agricultural production only) which was introduced on December 17 of 2020 could be mentioned. Although the agricultural sector is one of the most supported sectors of Ukrainian economy it is not the single one [2].

During 5 past years Ukrainian government was attempting to support micro business, small business and national industry. As an example of supporting non-agricultural production the program “Available credits 5-7-9%” for micro- and small businesses of any specialization could be provided. But any of these attempts hardly could be characterized as successful. As a result of such acts from Ukrainian government’s side more and more Ukrainians want to restore Ukrainian industry so Ukraine could become more than just an agricultural country in the middle of Europe but unfortunately it is not the case so far [3, 4].

To become more powerful and diverse Ukrainian economy needs fundamental reforms. And it seems like it will have one very soon. In the middle of 2020, a new economic model of interaction of IT and creative sectors of economy with Ukrainian government was introduced by the Ministry of Digital Transformation of Ukraine. The model was named "Diia City" and represents an attempt of Ukrainian government to model, implement and launch a new free economic zone which might be running inside the country and from which all IT companies and all companies within the “creative sector of the economy” might profit from. According to the

official resource the "Diia City" economic model attempts to implement tax reduction for the corporate level of IT business - for example it assumes zero taxes for operations like retrieving of dividends from the company or vending a part of a company within certain conditions. More than that "Diia City" also assumes all its participants will meet independent treatment in administrative and criminal law of Ukraine, will have separate labor law implementation, investments law implemented by western model. These changes, according to the official resource, are needed to engage multinational corporations to invest into Ukraine, or foreign entrepreneurs to register startups on Ukrainian premises. "Diia City" assumes a lot of rules to be changed but the participation in the program would be complete volunteer. The ministry assures that if any company doesn't want the rules to change for the company - no rules would be changed for the company. More than that, all companies which will apply to be participants of "Diia City" have to meet certain criteria which are in the process of definition now [5].

"Diia City" is a complex which is hard to implement and is both economic and legal tool which may impact IT sector of Ukrainian economic significantly. It is important to understand that if Ukrainian government implement this complex correctly Ukraine can become a significant IT hub in the east of EU, west of CIS and even Asia. As a compliment to the current government, they've modeled and introduced a complex solution which is meant to solve all the existing problems of the IT sector and is also willing to boost the sector's results. But it is also extremely important not to harm the existing positions of IT sector (quite significant sector of Ukrainian economic) while implementing the "Diia City" addon. Subsequent modeling and implementation of "Diia City" program needs to be also aligned with existing Ukrainian IT companies to extract maximum results from this program in the future, boost Ukrainian economy and change its image from agricultural country to hi-tech one.

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IMPROVING THE SYSTEM OF TAXATION OF CITIZENS' INCOME

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Our State has been actively integrated into European space in the last decade, Therefore, the study of the experience of leading European countries in the area of income taxation of citizens and the adoption as a basis of the best of its components will contribute to a speedy qualitative reform of the system of income taxation of physical persons.

The implementation of a progressive scale of taxation should be the main focus of improvements in the collection of personal income tax; In fact, the tax rate that is now in force in our country is too high for the poor and low for the rich. First, it will ensure the implementation of the principle of social justice, which provides for the imposition of taxes and charges based on the income level of citizens. That is, the more income an individual receives, the more tax he must pay. Second, with the introduction of a progressive tax scale, the wealthier segments of the population that will pay higher taxes will not become poorer and the poorer segments of the population will instead receive higher incomes, and will stimulate the overall demand for goods and services.

Thus, one of the main directions of the reform of the system of income taxation of citizens in Ukraine should be the transition to a progressive scale of taxation that provides for a range of rates from 12 per cent to 25 per cent, depending on the income received by the individual, That is, a progressive scale of personal income tax rates is proposed as follows:

- If the income of a natural person is up to and including 1 minimum wage, it is appropriate to apply the rate of 12 per cent;
- If between 1 and 2 times the minimum wage, 13 per cent;
- If between 2 and 3 times the minimum wage, 15 per cent;
- If between 3 and 4 times the minimum wage, 18 per cent;
- If between 4 and 10 times the minimum wage, 20 per cent;
- If between 10 and 20 times the minimum wage, 22 per cent;
- 25 per cent of the minimum wage;

According to this progressive scale, the average personal income tax rate will be 17.9 per cent, almost as it is today. But the scale will shift the burden from the poor to the richer and, to a certain extent, to the realization of social justice.

Consequently, such a progressive scale would protect the poor in Ukraine and shift the tax burden on the rich without forcing the former to leave the country or hide their income in the shadows because of the heavy tax burden.

In general, in order to establish an effective system of taxation of citizens' income in Ukraine, we consider it appropriate:

- First, to move towards a progressive scale of taxation of citizens' income, which will make it possible to relieve the tax burden on the poor;
- Second, it is necessary to increase the income of citizens, which allows them to receive tax social benefit. To tie its installations not to the amount of the subsistence minimum, but to the amount of the minimum wage. That is, all persons who receive the minimum wage should be entitled to a social tax benefit, regardless of the number of children they support.
- Third, it is possible to implement simple and understandable tax reporting for taxpayers, providing free of charge step-by-step advice on how to fill them out;
- Fourth, it is necessary to improve the tax literacy, culture and discipline of citizens, that is to say, every citizen has to understand clearly how much he pays, for what purposes his taxes, free services and social assistance he receives from the State, etc. When every citizen has a clear understanding of the above, he or she will not think of overselling his or her income.

ACCOUNTING DEPARTMENT PRINCIPALS: A NEW LOOK

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As defined in Art. 4 of the Act of 16 July 1999. 996, accounting and financial reporting are based on the principles which make it possible to obtain information on the financial status, performance and cash flow of an enterprise [1].

It should be remembered that principles are the basis of accounting policy. Accounting policy as defined in Art.1. Law 996 is a set of principles, methods and procedures applied by an institution for the compilation and presentation of financial statements. Art. Law 996 defines ten basic principles of accounting and financial reporting, namely, prudence, full disclosure, autonomy, consistency, continuity, accrual and conformity of income and expenditure, substance over form, Historical (actual) cost of production, single monetary measure, periodicity.

However, the theoretical provisions disclosing the substance of each of the principles, which are presented in the legislation briefly, and the number of officially adopted principles, are not sufficient for full disclosure in the financial statements, which increases the risk of incorrect information [2].

In such a case, it would be appropriate to review and introduce principles that complemented those already in place and contributed to the effective development of accounting and financial reporting. We therefore suggest that the following principles be considered.

One is the principle of risk sensitivity, which means that reporting of actual and potential effects of business operations and events should be based on and accompanied by an assessment of their risk sensitivity, related to the enterprise.

The principle of the relevant economic population can be formulated as follows: an enterprise's accounts can show information on individual components (segments) of an enterprise's activities as a whole, activities of several enterprises, etc., which is relevant for specific users.

The principle of timeliness means that records should be made available to the user precisely when they are needed. Financial reporting does not allow for the measurement and analysis of the performance of individual units, nor does it allow for a rapid impact on deviations from planned parameters. Therefore, in the management accounting system, information on the activities of individual segments (units, sales areas, production lines, etc.) is prepared and provided by managers in shorter periods (day, week, month) or decision-making as required. [3]

The principle of representativeness means that the accounting information provided to users is the best representation of the characteristics of the relevant information pool [2]. Assuming that most economic phenomena are widespread, it

should be accepted that they can be the subject of accounting studies using statistical methods, in particular sampling techniques. In addition, quantitative methods such as regression analysis, linear programming and the like are already widely used in management accounting. Therefore, instead of full illumination in a multi-purpose accounting system, the principle of representativeness should be applied.

Thus, the purpose of accounting is to provide users with complete, truthful and unbiased information on the financial position, performance and cash flow of an enterprise for their decisions. To ensure such an environment, it would be appropriate and more effective to expand the core set of accounting policies to include financial statements.

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ADVANTAGES AND DISADVANTAGES OF PUBLIC PROCUREMENT THROUGH THE PROZORRO PLATFORM

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Every day, the state announces a large number of tenders for the purchase of food, medicine and medical equipment. Every year the state allocates millions of hryvnias from the local and state budgets of Ukraine. For any country, public procurement is a large market that is completely transparent in Ukraine.

First of all, "public procurement" is the purchase by customers of goods, works and services [1]. That is, budgetary institutions to ensure the functioning of the state carry out public procurement.

Thanks to the cooperation of the public organization Transparency International Ukraine, private electronic platforms, the IT company Quintagroup and the Ministry of Economy, in 2016 an electronic procurement system called "Prozorro" was developed [2].

"Prozorro" is an electronic platform that unites more than 35 thousand state and municipal authorities and enterprises (customers of goods, works and services) and about 250 thousand commercial companies (suppliers) [2].

The system is a database that allows companies to trade on the Internet. Work with public procurement is carried out on accredited trading platforms, which have an interface and a set of additional features, but the main functionality remains unchanged. This means that a citizen of Ukraine has free access to the site, where information can be found, certain details of any purchase.

"Prozorro" is regulated by the Law of Ukraine "On Public Procurement", it defines the legal and economic principles for the procurement of goods, works and services to meet the needs of states, territorial communities and united territorial communities [1].

The process of public procurement is regulated by the Law of Ukraine "On Public Procurement". The following stages of public procurement can be distinguished:

- 1) study of customer needs and market investigation;
- 2) formation and approval of the program;
- 3) approval of the annual procurement budget;
- 4) selection and procurement on the basis of the approved estimate;
- 5) determination of the winner of the procurement;
- 6) concluding a contract;
- 7) execution and control over the execution of the procurement;
- 8) reflection in the accounting of procurement operations [3].

You can make purchases through "Prozorro" in different ways. The most desirable is a fair auction, in which an unlimited number of participants participates.

They compete with each other, offering the best product at the lowest price. However, this option is not always suitable. For some purchases, the auction is too long, sometimes irrationally expensive. Therefore, other procedures have been created for such cases, which can be chosen instead of open bidding, but still using "Prozorro". One of the main criteria for their selection is special "thresholds" of value. Cheap orders are easier and faster than buying for large sums [3].

First of all, the advantage of the platform is that all purchases can be tracked online. After all, when tenders were held in paper form, these data could not be accessed at all. Or it could be done only by law enforcement agencies, and many months after the tender. Of course, some officials are trying to sabotage the implementation of the system. However, 90% of customers are interested in buying honestly and at the best price [4].

And the main disadvantages are:

- works on sub-threshold procurement;
- the impossibility of correcting the erroneously entered price in the direction of its increase;
- the possibility of eliminating participants (including for criminal purposes) in the process of post-auction qualification [4].

Today, the "Prozorro" system is the optimal platform that ensures the opening and availability of public procurement. By using them, you can reduce the number of hidden machinations, prevent corruption and create a competitive environment. It should be noted that the advantages of using the system "Prozorro" far outweigh the disadvantages, although the latter also exist and need to be addressed.

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EFFECTIVE USEAGE OF FIXED ASSETS AT KRYVYI RIH IRON ORE ENTERPRISES

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Enterprises of Kryvyi Rih are the largest suppliers of iron ore in Ukraine. Being heavy, iron ore industry puts into operation using enterprise capacity. The state and efficiency of the use of fixed assets at an enterprise affects its profitability and competitiveness. We have studied the efficiency of the use of fixed assets by iron ore enterprises of Kryvyi Rih in 2017-2019 on the example of such enterprises as PJSC "Sukha Balka" [1], PrJSC "Northern GOK" [2], PrJSC "Central GOK" [3] and PJSC "Kryvoj Rog's Iron-Ore Combine" [4]. The data of financial statements of enterprises were used to get the relevant calculations [1-4]. The condition of fixed assets has been considered on the example of coefficients of suitability and depreciation of fixed assets. As at 2017, PJSC Sukha Balka has a suitability indicator value of 0.264, which indicates a low level of suitability of fixed assets. In 2018, the figure decreased to 0.248, which indicates a reduction in repairs, modernization or renewal of fixed assets. In 2019, the indicator increased to 0.252, which indicates the presence of certain actions aimed at improving the condition of fixed assets and the prospect of bringing their condition to the indicator in 2017. The value of the coefficient of depreciation of fixed assets at this enterprise is above 70%, which indicates an outdated material base.

Regarding PJSC "Kryvoj Rog's Iron-Ore Combine", the coefficient of suitability during 2017-2019 has the following values: 0.357; 0.371; 0.404. Thus, it can be said that there is quite a high level of depreciation of fixed assets. The enterprises of PrJSC "Northern GOK" and PrJSC "Central GOK" in 2017 have the best indicators of suitability ratios at the level of 0.843 and 0.825, respectively. In 2018, the indicators of enterprises decreased to 0.715 and 0.721, respectively. Although the indicators have decreased, they are still at a high level. As of 2019, the values of indicators at these enterprises increased to 0.93 and 0.924, which may be a model for iron mining activities. The degree of depreciation of fixed assets at these enterprises is negligible low.

Next, we consider the ratios of inflows and outflows of fixed assets. As of 2017, the ratio of fixed assets at PJSC "Sukha Balka" was 0.128, which is much higher than the disposal ratio (0.001). In 2018, the revenue ratio decreased to 0.111, and the disposal ratio increased to 0.028. In 2019, the revenue ratio decreased to 0.1, but it is consistently higher than the disposal ratio, which also decreased (to 0.016). This trend indicates a constant renewal of fixed assets. At PJSC "Kryvoj Rog's Iron-Ore Combine", the revenue ratio in 2017 is 0.038, which is more than three times ahead

of the disposal ratio (0.012). This indicates the company's intentions to increase production capacity. In 2018, the revenue ratio increased to 0.081, and the disposal ratio to 0.04. In 2019, the revenue ratio increased to 0.17, the disposal ratio - to 0.087, which is a trend of the company to expand production capacity or to modernize and replace modern fixed assets simultaneously.

As at 2017, PrJSC "Northern GOK" had the following coefficients of inflow and outflow of fixed assets: 0.019 and 0.0005, respectively, which indicates the expansion of production capacity of the enterprise. In 2018, the revenue ratio decreased to 0.018, and the disposal ratio increased to 0.1, respectively. This situation indicates the preventive replacement of some obsolete fixed assets with newer and more productive ones. In 2019, the indicators increased to 0.024 and 0.032, which shows a high rate of suitability, as in 2018, and indicates the withdrawal of fixed assets with high depreciation from the company. The situation at PrJSC "Central GOK" is not much different from the situation at PrJSC "Northern GOK". As at 2017, the company had such indicators of inflow and outflow of fixed assets as: 0.017 and 0.007, respectively, which indicates an increase in production capacity. In 2018, the inflow and outflow indicators increased to 0.039 and 0.081, respectively. As at 2019, the indicators were 0.041 and 0.038. The described tendency indicates a stable renewal of fixed assets at the enterprise.

Next, we consider the indicators of efficiency of use of fixed assets, namely - return on assets ratio. In 2017, the value of the return on assets ratio at PJSC "Sukha Balka" was 4.83. In 2018, the ratio decreased to 3.85. In 2019, the figure decreased to 3.63. In 2017, the value of return on assets ratio at PJSC "Krivoy Rog's Iron-Ore Combine" was 1.86. In 2018, the return on assets ratio decreased to 1.57. In 2019, the return on assets ratio increased to 1.75. In 2017, the return on assets ratio at PrJSC "Northern GOK" was 1.68. In 2018, the figure increased to 2.01, and in 2019 - decreased to 1.93. In 2017 the return on assets ratio at PrJSC "Central GOK" was 2.17. In 2018, the figure decreased to 2.03, in 2019 - decreased to 1.67.

The analysis of the condition and efficiency of use of fixed assets at iron ore enterprises shows that such enterprises as PJSC "Sukha Balka" and PJSC "Krivoy Rog's Iron-Ore Combine" have obsolete fixed assets on the balance sheet, which requires urgent renewal to provide their competitiveness. In addition, PJSC "Sukha Balka" receives revenue that is significant relatively to available fixed assets, which may have a short-term effect on the efficiency of use of fixed assets. Along with this, tangible assets of PrJSC "Northern GOK" and PrJSC "Central GOK" will increase the efficiency of their work in the long run.

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WORLD EXPERIENCE AND PECULIARITIES OF USING REGISTRARS OF CALCULATED OPERATIONS (RCO) IN UKRAINE

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Ukraine has rather a high level of gray economy. Gray economy is the main threat to replenish the country's budget. To partially solve this problem the obligatory use of registrars of settlement operations by business entities that are on the simplified taxation system is regulated by the Law of Ukraine "On Amendments to the Tax Code of Ukraine and other laws of Ukraine to liberalize the use of registrars of settlement transactions by single taxpayers and abolish the compensation mechanism for buyers (consumers) regarding violation of the established procedure for conducting settlement operations of a part of the amount of applied penalties" [1], since January 1, 2022.

The state plans the following actions: to increase budget revenues, reduce tax evasion, increase control over the implementation of tax legislation, protect consumer rights and others.

According to Ukrainian legislation, RCOs include electronic cash machine, electronic cash register, built-in electronic cash register, computer cash register system, electronic taximeter, vending machine for goods (services) and others [2].

From January 1, 2021 to January 1, 2022, registrars of settlement operations and / or software registrars of settlement operations are not used by payers of the single tax of the second - fourth groups (individuals - entrepreneurs), whose income during the calendar year does not exceed the income not exceeding 220 amounts of the minimum wage established by law on January, 1 of the tax (reporting) year, regardless of the chosen type of activity [3].

Today, RCOs are electronic devices that have a screen, keyboard, check and control ribbons, barcode scanners, payment terminals and others. Ukraine uses modern forms of RCO, namely, cash registers, fiscal registrars and mobile RCOs. A new and effective method is to use a software registrar of settlement operations.

RCOs can list products on sale, generate reports, provide data to regulators, use a digital signature, and encrypt information. However, as before, the main purpose of the RCO is to control the flow of funds by both a business owner, and the state.

Effective implementation and use of RCOs in Ukraine is possible when we take into account the peculiarities of their use in foreign countries.

Poland, Slovakia, Lithuania, Georgia, Sweden, Romania, the Czech Republic and other countries use RCO [4]. Each country has its own characteristics of the use of registrars of settlement transactions, including the form of RCO, the maximum amount of income or the use of only certain activities.

For example, in Poland, RCO is applied in the form of electronic cash registers and exempts up to € 3,800 and 49 types of goods and services from the relevant list. In Romania, there is also an exemption from the RCO for certain activities (own products, transport and others). In Slovakia, only electronic and virtual RCOs are used. In Norway, the use of RCO requires cash above € 4,000, and in Germany above € 14,000 per year [5].

Some countries still do not use RCO, among them are Hungary, Estonia (special account is used), South Africa (electronic RCO is planned) and others [5].

In Ukraine, RCO can be used as a tool to stimulate and support the development of certain activities, following the example of foreign countries. For example, it is the provision of social assistance without providing accommodation for the elderly and the disabled.

High cost of purchase, maintenance and repair (there should be a backup of RCO) for small and micro businesses; significant fines for violating the requirements for settlement operations; absence of incentives to use RCO are negative factors of RCO implementation for Ukrainian business.

In Ukraine, regarding the high cost of RCO, as mentioned above, it is allowed to use software registrars of calculated operations, the costs of which are insignificant.

It is worth noting that a good example of RCO implementation can be the use of incentives. In Malta, for example, there was a lottery on issued checks [4], which had a positive effect on both consumers and businesses that served them.

To sum up, the registers of settlement transactions are quite popular abroad in the countries with different levels of economic development. Their popularity indicates the relevance of using this device. Mandatory use of RCOs by simplified taxpayers will improve and facilitate accounting for small businesses and solve the problem of transparent payment in the state.

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HOW TO CLASSIFY INCOME TODAY

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The purpose of any enterprise is obtaining a positive financial result. Making a profit is a source of financial resources for the continued existence and development of the enterprise. After researching the topic of the essence and classification of income, we can conclude that there is no single approach, neither in different scholars, nor in the legal documents on this issue.

In IAS 18 «Income», revenue is classified by the following groups: from the sale of goods and the provision of services; from the use of the entity's assets by other parties, resulting in interest, royalties and dividends.

According to UAS 15 «Income» in accounting income is classified by the following groups: income (revenue) from sales of products (goods, works, services); net income from sales of products (goods, works, services); other operating income; financial income; other income.

The Tax Code of Ukraine distinguishes only two types of income: income from a source of their origin in Ukraine and income received from sources outside Ukraine.

Also, in other literature sources we can also see the classification of income in terms of management accounting, which is closely related to the classification of costs. The authors provide a classification for forecasting and planning purposes:

- 1) nominal and real income;
- 2) planned, unplanned;
- 3) general and average.

In order to make management decisions:

- 1) marginal and inquest;
- 2) permanent and one-time;
- 3) valid and possible;
- 4) relevant and irrelevant.

For the purposes of control and regulation: the center of income, profit and investment [3].

This classification characterizes the distribution of income for different management purposes and helps to create detailed information about them for use by managers of different levels of enterprise management.

Also, it is allocated the classification of income by geographical segments (for enterprises with subsidiaries or divisions) [4].

But if we consider this classification for areas of use, we can further distinguish the area of use «income for taxation» and include income that is the basis of taxation

and those that are «not the basis of taxation». And also, it is possible to group incomes on places of origin, on categories of clients.

In modern conditions of rapid development of information technologies, speculative operations play a significant role. Speculative transactions have added new revenue opportunities.

When considering income from financial activities, it is worth focusing on such new types as speculative income. They get their name because some of them are not regulated by the laws of countries, and others - based on speculation with currency, shares, etc.

We propose to allocate separately speculative income, which includes:

1. Income from mining (from the generation of cryptocurrency, such as bitcoin, ethereum, tether, etc).
2. Income from cryptocurrency transactions (its purchase and sale).
3. Income from currency transactions (exchange of one currency for another, placement of deposits)
4. Income from trading operations (with shares-bonds).

The last two types of income are legalized, and today are included in other types of income in enterprises, but due to their specific nature, we also propose to include them in speculative income.

Summarizing the results of the study, we can conclude that under current trends in the development of enterprises classification, which is given in the legal documents is not enough. To make informed management decisions, it is necessary to expand the classification of income, considering new types of income. The expanded classification will give the chance to make administrative decisions for the purpose of increase of efficiency of activity of the enterprises.

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ENSURING THE ECONOMIC SECURITY OF ENTERPRISES IN SOCIETY 5.0

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The introduction of innovative developments and technologies of Industry 4.0 at Ukrainian enterprises, along with the determination of the development processes of Company 5.0, provoke the need for employees of the appropriate knowledge, skills and abilities. This applies to enterprises of any industries and forms of management, including mining and metallurgical enterprises [1].

Let us emphasize that the tools for the development of "smart quarries", "smart mines" and, in general, a "digital plant" go beyond IT departments. Employees of almost all departments and services are involved in this process. The point is that the total digitalization and robotization of an enterprise covers all areas: from production and finance to logistics and sales; they are impossible without people who would have the appropriate knowledge, skills and abilities to digitize, manage virtual teams and robots, ensure human-robot interaction, and the like. Thus, more and more jobs are becoming "digital".

McKinsey analysts predicted that by 2030, technology competencies that are in short supply today will become more imperative by 55%. For this, 67% of enterprises of the objects-sample for the forecast plan to increase investment in training and development of their personnel [2]. Consequently, in order to achieve (maintain) the desired state of economic security in the future, the enterprise must already take measures to ensure the availability of employees with the appropriate modern competencies and qualifications. It should be borne in mind that in Company 5.0, two processes are taking place in parallel: the formation of digital competencies among employees of existing professions and the emergence of completely new professions. If we conditionally unite such employees, then we propose to call them "personnel 5.0". As a result of the analysis of forecasts, analytical reports, an expert survey of specialists from mining and metallurgical plants, we have systematized the list of the latest professions for these enterprises. Their appearance is predicted in the period of 5-10 years. Therefore, an important step in ensuring the economic security of an enterprise is the assessment of the current, desired (necessary - corresponding to the level of digital maturity of the enterprise) and predicted level of provision of workers with the necessary professions (Table 1).

It is important to point out that the emergence of a large number of people with a high degree of digital competencies, an increase in the level of provision of enterprises with personnel 5.0 increases the relevance of enterprise cybersecurity and, as a result, the availability of appropriate specialists with even better competencies.

Table 1

A systematized list of the latest professions, the need for which is due to the introduction of Industry 4.0 tools at mining and metallurgical enterprises

Mining enterprises	Metallurgical enterprises
Exploration unmanned aerial vehicle operators	Powder Metallurgy Equipment Designers
Robotic Systems Engineers	Robotics specialists
Telemetry data interpretation engineers	Robotic Systems Maintenance
System Mining Engineers	Operators New Metals
Distributed Sinking Team Coordinators	Constructors Equipment Supervisors
Eco-analysts in the extractive industry	Eco-recycling in metallurgy
Joint professions	
Production related	Related to certain types of security
Waste managers	Business Continuity Managers
Renewable and Alternative Energy Professionals	Ergonomic Designers of Wearing Safety Devices
Software developers Big Data	Specialists in overcoming systemic environmental disasters
Analysts 3D	Personal Safety Designers
Architects 3D Engineers	Remote Security Coordinators
	Integrated security auditors in industry

Thus, to ensure economic security, we propose to expand the analytical tools for assessing the security of strategic economic interests of enterprises with the following coefficients:

1) The ratio of the growth rate of the enterprise's staffing 5.0 to the growth rate of the level of digital maturity of the enterprise (liminal value 1);

2) coefficient of the level of digital maturity of personnel - the arithmetic mean of the following coefficients:

- the ratio of the number of employees with digital competencies to the number of digital jobs (liminal value 1);

- the ratio of the number of employees classified as "personnel 5.0" to the total number of employees at the enterprise during the assessment period (liminal value 1);

- the ratio of the required (desired, specified) level of mastering digital competencies by the employees of the enterprise to the actual level of mastering digital competencies by the employees of the enterprise (liminal value 1);

- the ratio of the required (desired) number of employees of the enterprise with digital competencies to the total actual number of employees of the enterprise (liminal value 1);

- other similar coefficients.

We emphasize that it is advisable to determine the level of digital maturity of personnel not only for the whole enterprise, but also separately by structural divisions of the enterprise and separately by business processes:

- the ratio of the required (desired) number of employees with digital competencies involved in the n-th business process to the actual number of personnel involved in this business process;

- the ratio of the required (desired) number of employees with digital competencies in a specific department (at a site, in a workshop, etc.) to the actual number of personnel working in a particular department (at a site, in a workshop, etc.);

- other similar coefficients.

Note that the format of these abstracts does not allow us to reveal all the indicators we have proposed, but there are more of them than described above.

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GLOBAL EXPERIENCE IN REMUNERATION OF CIVIL SERVANTS

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Each employee is an element of production and economic activity and at the same time in everyday life acts as a specific person, as a member of the collective, society as a whole. The worker's behavior reflects a complex balance of motives, and at different times, under different circumstances and situations. The motives can be purely economic, social, or purely psychological. That is why personnel management and motivation should be based on taking into account the close relationship between a set of organizational, economic, socio-psychological and other aspects.

Among the main concepts of employee behavior that are widely used by management, one of the first places is occupied by the hypothesis of the hierarchy of needs put forward by psychologist A. Maslow, in which the scientist identified five levels of needs. The scientist distributed them in ascending order from the "lowest" material to the "highest" spiritual. A. Maslow argues that the need that is least satisfied at a certain point will dominate the formation of behavior; as it is satisfied, another higher-order Need takes its place. It is believed that all needs can be met in principle, with the exception of the need for self-expression.

Motivation is an attribute of a person's consciousness as a factor that activates an activity or causes it to stop.

For a civil servant, status motivation is the driving force of behavior. It is associated with the desire to take a higher position, perform more complex, responsible work, and work in a field of activity that is considered socially useful.

The labor activity of civil servants is an extremely complex area of work. It is distinguished from others by high nervous and emotional stress, high responsibility, irregular working hours, irregular workload, and unforeseen situations.

Such work of civil servants also requires appropriate remuneration. So, one of the significant factors for improving the efficiency of civil servants' work and the main directions of civil service reform in Ukraine is the creation of an effective system of remuneration for civil servants.

Remuneration of civil servants should provide sufficient material conditions for independent performance of their official duties.

Ukraine is actively integrating into the European space, so it is necessary to study the experience of leading European countries in the field of remuneration of civil servants.

For example, in France, civil servants are divided into three categories: "A", "B", and "C". Category "A" includes officials performing development and

management functions who must have a higher education, category" B " - officials who are responsible for implementing Management Concepts, category" C " - officials who perform exclusively technical and auxiliary functions. The average salary of a civil servant in France is 2,300 euro. It consists of an official salary and bonuses and additional rewards.

Germany has exclusive legislation for persons in the civil service. According to the law, officials are divided into 4 ranks: lower, middle, advanced and higher. Within each rank, there are several positions (titles) from lower to higher. Official salaries of public servants are increased every 1-2 years of Service. But after a 15-year period of service, the official salaries of officials who have a 9-15 rank stop growing. In Germany, the salary level for officials is quite high; it ranges from 2,300 euro to 14,800 euro. Judges and generals of the highest services receive the highest payment, while ordinary administrators receive the lowest.

The Italian constitution stipulates that civil servants are exclusively persons working in public administrations. For the remuneration of civil servants, Italy has introduced detailed billing.

Tariff categories are set depending on a number of requirements: special knowledge, long-term improvement in the chosen job, the importance of the position, the degree of responsibility, and so on. In Italy, there is a system of superannuation payments. The average monthly salary of civil servants is 2,700 euro.

Personnel officials in Spain are classified into categories based on the level of education, the complexity of the work performed, and the class of position held by the employee. The salary of Spanish civil servants consists of the official salary (remuneration) and additional payment for the assigned category. The average monthly salary of a Spanish employee is approximately 2,300 euro.

The results of a study of foreign experience in the remuneration of civil servants show that in European countries the salary is decent and is able to ensure the normal functioning and development of Civil Service Employees.

In Ukraine, the volume and structure of remuneration for civil servants should be competitive and comparable to the level of remuneration for equivalent work in the private sector. In modern conditions, the level of remuneration in the central state authorities in Ukraine remains on average below the level of the private sector. This will lead to an outflow of skilled workers from public administration to the private sector or create prerequisites for the existence of corruption. Therefore, the goal of modern reform of remuneration of civil servants is to ensure the competitiveness of the civil service in the labor market.

MODERN INTERNATIONAL EXPERIENCE IN UNIFYING THE TAX SYSTEM

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Best practices in the unification of the tax system, demonstrates Sweden. This is a country where taxes are an instrument of fair redistribution of income. Therefore, the reform of the tax system is carried out under the slogan "single declaration — Single Account, single payment — single address (payment)". Each Swedish citizen is assigned a single fiscal number (ID), which is a unified form of State Population Registration.

Considerable attention, both in Ukraine and abroad (in Italy, Germany, Great Britain, Switzerland), is paid, for example, to the simplified system of taxation of small businesses. In some countries, in addition to the simplified tax system, additional conditions are introduced to reduce the amount of taxes paid. This mainly contributes to the rejection of shadow economic activities, which makes it possible to increase the amount of tax revenues to the budget. The advantage of a special tax regime based on a simplified declaration is its simplicity. Any taxpayer can independently determine their tax returns.

International experience also offers this type of tax collection, which is carried out on the principle of nationality of the taxpayer. The distribution of taxpayers according to this principle makes it possible to avoid double taxation, but here the national interests of different countries often collide. Thus, States where businesses and citizens receive the majority of profits from activities abroad and from capital that is also located outside the state are interested in delineating jurisdictions by the criterion of residency. Countries with the largest share of foreign capital in their economies are interested in the criteria of non-resident jurisdiction.

Today, in some states, there are differences in the rules for determining residency for different companies. In most of them, these problems are addressed by a criterion such as determining the location of the actual management center.

The concept of "commercial activity" and generating income from it is also important for the tax system. As you know, such a term is not established by law, it is derived based on other legislative documents of the state (for example, in the United States and Great Britain), as well as from decisions of Courts of various instances in various cases. In some states (for example, in France), they proceed from the explanations of the judicial authorities. In the US, for example, this is business activity, in the UK — any trade, and so on. But in most countries of the world, the concept of "commercial activity" is defined as the center of activity related to making

a profit. The definition of this term is important when establishing income tax and taxing an entity with other taxes.

These issues are relevant given the tax reform in Ukraine, and in particular in the field of indirect taxation. Indirect taxes in the developed countries of the world account for a fairly significant share of total tax revenues.

Let's consider the experience of applying such types of indirect taxes as Value-Added Tax in countries with developed market economies.

VAT plays a significant role because thanks to this tax, the main goal of integration of countries is realized — ensuring the free movement of goods, services, labor and capital. The EU has adopted such VAT administration schemes that allow accurate calculation and reimbursement of this tax on export goods and services.

Adaptation of the forms and mechanism of taxation to the requirements of life takes place partly by trial and error, and partly on the basis of scientific justification of the directions of improving the tax system to ensure, first of all, the necessary budget revenues. Value Added Tax and income tax occupy a leading place in the budget (because they together account for an average of more than 40% of revenues).

There are certain common characteristics of VAT collection in developed countries. In particular, despite the advantages of unification, most of them apply not one, but several tax rates. In addition to the standard one, reduced rates are used for goods and services that have a social, cultural and consumer purpose (this applies to Food, Public Transport, newspapers, magazines), and in some countries-and increased rates on luxury goods or so — called unhealthy goods (Alcohol, Tobacco). Regarding the practice of introducing reduced rates, we note that they are applied, but not more than one or two and not lower than 5%.

Naturally, in the context of increasing social orientation of Western European countries, the latter pursue a policy aimed at preventing a decline in the well-being of the general population by taxing goods and services for social and cultural purposes at lower rates. In addition, the high efficiency of the functioning of tax authorities and the established VAT collection mechanism enable countries to reduce administrative costs caused by the use of several VAT rates.

On average, in the group of developed foreign countries, VAT accounts for approximately 13.5% of their budget revenues, although the share of this tax varies regionally. Thus, in France, VAT provides 45% of tax budget revenues, and in the Netherlands — 24%.

So, the practice of collecting this tax in developed countries allows us to talk about the regularity of introducing its differentiated rates in the conditions of effective functioning of the tax service, providing an advantage to the social efficiency of the tax, despite the increase in administrative costs for its collection.

AN ETHNIC SPIRITUAL BORDER: ACTUALITY AND PRAGMATICS

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From the etymology of the term «border» we define the current definitions for our intelligence: «barrier detachment», «forest guard and reserve protection», «guard». Together with the actual designation of the line of demarcation of certain territories («border, boundary»), these definitions are based on two semantics – «demarcation» and «protection». That is, if we project on the current socio-political situation in Ukraine, we note the following analogies: the state border is not only a line of official demarcation of Ukraine and Russia (we are witnessing how easy it is to ignore this line to a state with much greater military potential), but also an element protection and fences. And this barrier is not so much in the military features (although this may be a defining aspect in certain historical periods – for example, in the late 17th century or early 20th), as in the spiritual and cultural in general.

The latter parameters are directly signs of the ethnic group, whose representatives should feel the common value systems as integral. That is, simply, an ethnic (national) hero – he must be a hero for all, and for whom he is not a hero, hence – «not ours» (in the plane of the traditional division of ethnic groups into «ours» and «not ours»). Finally, we will not analyze in detail the terms «ethnic group» and «nation» (in recent dictionary definitions, the latter is generally defined as having no ethnic nature), Because we want to mention such a «fence on the border» as national language.

We define this aspect as pragmatic, because the purity of the language – its freedom from Russian-speaking strata – is currently one of the main tasks of the state (if, of course, it is interested in the status of ethnic / national unitary). We call this a «zone of state danger», which contains, for example, traced forms of direct codification (the city of «Yuznyi» – ukr. «Pivdenne», dessert «Chudo» – ukr. «Dyvo», the name «Nikita» – ukr. «Mykyta», surname «Kobzar´» – ukr. «Kobzar»), tracing of indirect codification («spir», «rozrobka», «u tomu chysli») and traced forms of potential codification («user» – «outsider», «prosunutyi riven´» – spatial «prodvynutyi», «vantazhyty» – «moral pressure»). Such a zone for the state is also a border that needs to be protected.

Another «borderland» is due to historical circumstances, in particular for our country – or indigenous Ukrainian ethnic population (territory of Slavic tribes – west, north and center of Ukraine), or the Ukrainian dominant settlement of relatively new territories (south and east of Ukraine). Thus, based on the results of our research, it is possible to draw a conclusion about the quantitative dominance of the Ukrainian ethnic group in the south before the beginning of mass settlement (colonization) of the region during this process – and to this day. At the same time, since the days of the empire, there are still negative factors for Ukrainian statehood – the functioning

of the Russian language in informal / everyday communication in the city, which is associated with the colonial syndrome of ethnic inferiority, formed through politics, media, education and culture. This is a crucial loophole in the continuous ethno-social border for the imperial forces. Its basic part remains unchanged – the dominance of the Ukrainian ethnic conglomerate, which includes the age-old complex of spiritual / genetic values [1]. For a hundred years, the linguistic and ethnic situation has fundamentally changed only in cities, remaining unchanged in rural areas and in the region as a whole. This is determined by scientific analysis, while attempts to intervene in favor of certain political forces remained in vain, affecting only the urban society.

In the question of the demarcation of our ethnic groups, Russian propaganda stands for the commonality of such a past, but a clear demarcation from the same imperial scholars in the 19th century (including O. Potebnia or O. Shakhmatov) of these tribes to those who formed the basis of the Ukrainian ethnic group (Polyany, Derevlyany, Severyany, Duliby, White Croats, etc.) and which formed the basis of the Russians and Belarusians (Dregovychi, Kryvychi, Vyatychi, etc.) indicate the opposite. From this we see how much historical logic is traditionally inferior to historical mythology.

Closely related to this is the third «borderland» – mental, which involves not only psychological stereotypes, but also a set of spiritual values, which includes the attitude to the host of heroes who are heroes for all members of the ethnic group, and elements of ethnic / national self-identification, which are primarily based on the previous historical component. That is, it should be a purely positive attitude towards one's ethnic group and everything connected with it. As a reverse example, let us cite the Russian-Soviet perception of its heroes, who, in accordance with the imperial character of the state, are its leaders (that is, they are the heroes, yet all other politicians are traditionally perceived negatively). These are medieval princes who a priori (at that time an integral attribute of domination) were associated with the numerous deaths of their subordinates. Especially strange in this case are the cases of canonization of some of them. Here – the definition of Emperor Peter I as the builder of «Greater Russia» – despite the extermination of tens of thousands of Russians and unmotivated damage to nature. Or the popular perception of Joseph Stalin as the «creator of the great victory», which overshadows the real facts of the destruction of hundreds of thousands of people, the deportation, which took place largely under the influence of his personal emotions and reflections.

On the other hand – Ukrainian heroes, who are necessarily perceived by the empire and its ideologues and adherents categorically negatively (Ivan Mazepa, Simon Petliura, Stepan Bandera, Roman Shukhevych, etc.). Taras Shevchenko was perceived similarly, and at the highest level of the monarchy – by Emperor Nicholas himself, and only the possibility of using many fragments of his poetry in Soviet ideology (anti-monarchical, anti-religious) left the artist's achievements fully accessible throughout Soviet history. These issues are actively studied by Ukrainian science, and a modern young scientist (and not young, because as long as you live –

so much you learn) should be acquainted with the views of Eugene Malanyuk, Mykola Khvylovyi, Pavlo Shtepa [2], which in Soviet times exposed its hypocrisy and danger for the identity of Ukrainians and other «non-state» ethnic groups, urging Ukrainians not to get closer to Russians than to avoid the threat of assimilation (as has happened for half a century with millions of Ukrainians, the majority in Kursk, Voronezh, Belgorod, Minsk in Donetsk and Luhansk). Modern scholars (say, Bohdan Azhniuk, Larysa Masenko [3], Halyna Mohylnytska [4]) analyze the situation with ethnic identity in accordance with the social changes that took place during the time of independent Ukraine, when a new Ukrainian ethnic / national formation was formed.

Thus, the state border is not only the line of official delimitation of the territories of the two countries (for us it is relevant – Ukraine and Russia), but also an element of real protection, simply «fence». Unfortunately, the internationally declared borders of the state are in fact not so inviolable that in history it was shown on the examples of the German aggression of 1939 and the Russian aggression of 2014, which concern certain territories of Ukraine). Such aggression occurs not only in the military dimension, but also in the ethno-spiritual dimension. That is why this factor is perhaps crucial in such circumstances.

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ASPECTS AND FEATURES OF THE TURKISH TAX SYSTEM

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At the present stage of development of international relations, the Republic of Turkey (TR) is expanding the geography of its interests in the global market.

Turkey's economies are based on industry and the ever-growing service sector, although the traditional agricultural sector still accounts for about 25% of employment. The automotive, petrochemical and electronics industries account for a larger share in exports than the traditional textile and clothing sectors [1].

The main taxes in Turkey are corporate tax, VAT, income from citizens, property taxes, customs duties and taxes.

The taxation system of an enterprise in Turkey depends on its legal status. For tax purposes, companies are divided into limited liability companies (corporations and companies) and personal Companies (Limited and ordinary private companies). Corporate tax is levied on limited liability companies. State economic and industrial enterprises and organizations are also subject to corporate tax. Founders and local authorities also pay corporate tax.

A company whose main office is located in Turkey, the profit received in any country of the world is fully taxed.

If a foreign company operates in Turkey through a branch or joint venture, its profits are partially taxed, i.e. only annual corporate profits are fully taxed. If there is no representative office in the country, income received, for example, from services provided in Turkey is mainly subject to taxation. For corporations with a permanent legal address in Turkey, all external profits are taxed, but more attention is paid to foreign taxes, which are levied on foreign profits. Corporate legal entities, without a permanent legal address in Turkey, but established in Turkey as branches, pay tax on the annual profit received by branches in Turkey

The total corporate tax rate for corporations and limited liability companies is 33%. The basic amount of corporate income tax is 20% of the company's profit

Value Added Tax (VAT or VAT) is applied by Turkey regardless of the country of origin. For most agricultural products (food products), VAT ranges from one 1% to 8%, and for some processed products it can reach 18%. The average VAT rate is 18%.

Personal income tax is levied on both Turkish citizens and citizens of other countries.

For foreign citizens, the amount of tax is calculated depending on the income received as a result of any activity in Turkey (work, property ownership, commercial operations, etc.).

Income received in another country of the world, persons who are permanently located in Turkey, is also taxed, but such persons can receive a tax discount that takes into account the tax paid abroad. Poll taxes on profits earned abroad are deducted from taxes on the same profits that are paid in Turkey, but only up to the level of direct taxes.

The income of persons who do not live in Turkey is taxed in the same amount as the income of residents of the country, but the former is not eligible for general benefits and a tax discount that takes into account tax paid abroad.

The personal income tax rate varies between 15-35. Social Security contributions are included in the list of employer expenses for Labor remuneration. The employer's contribution will be 19.5%, and employees' contributions will be 14%.

The property tax applies to owners of real estate and land plots. It is paid annually in the amount of 0.3% to 0.6%. When selling property, the buyer and seller must pay an amount equal to 4.8% of the price of the property being sold. If the property is invested in cash, it is possible to reduce the rate to 2.4%. The amount of gift or inheritance tax is 4-30% of the item's value

Starting from March 2020, according to Law No. 7194, Turkey will tax digital services provided on its territory at a tax rate of 7.5%. At the same time, the president has the right to increase or decrease the rate in the range from 1% to 15%.

Turkey has defined digital advertising services, including the transmission of data about users; the sale of audio, visual and digital content, including the sale of games, music, etc. through a digital platform; the provision of listening, viewing, playback, recording services with electronic devices; as well as services for providing a digital platform that promotes interaction between users and the sale of goods and services between them. The subjects of taxation are companies with a global income of more than 750 million euro, and income with a source of origin in Turkey — more than 20 million Turkish Liras.

So, the modern tax system of Turkey is adapted to the requirements of the EU. Taxation in Turkey, as in all countries, has its own national characteristics. In Turkey, taxes are levied on all spheres of life of individuals and legal entities related to material goods. The tax system is based on three main taxes — income taxes, corporate taxes, and value-added taxes. Revenues from these taxes account for 80% of all tax revenues.

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FEATURES OF INTERACTION BETWEEN BUDGETARY ORGANIZATIONS AND BANKS

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Nowadays, servicing of budgetary organizations for banks gives an opportunity to increase the number of customers and the development of the network as a whole. That's why one of the major areas of development is the focus on cooperation with budgetary organizations and recipients of budget funds.

The Ministry of Finance of Ukraine has published a list of authorized banks on February 1, 2021, through which pension payments, social aid and salaries are paid to employees of budgetary institutions. However, not every bank can provide such services, because according to the resolution of the Cabinet of Ministers of Ukraine №1231 "On approval of the Procedure for competitive selection of banks through which pensions and social aid are paid with the consent of pensioners and beneficiaries" [1], during the last selection The Ministry of Finance selected only 44 banks and gave them licenses, so they can officially serve budgetary organizations and pensioners. It should be noted that the criterias for the last selection were quite simplified as opposed to previous years, but even this did not allow everyone to obtain a license. Among these banks, state-owned banks, banks of foreign origin and banks with private capital were selected [2]. These are those banks that comply with NBU standards and to which no measures of influence and special control have been applied, as well as the temporary suspension or complete cessation of certain types of activities.

For banks that have decided to start working in this direction, one of the main impulses has been the desire to increase the level of service to their existing customers to avoid them moving to another bank to receive a pension, social aid or salary. It also expands the list of services they will now be able to provide to civil servants and public sector employees. Thus, obtaining a license to service budgetary organizations greatly increases a chance of attracting a certain range of customers.

However, there are also banks that don't want to take on the services of budgetary organizations. They are explaining this by the fact that they focus, first of all, on improving existing services, and only after the complete modernization of their internal systems will be ready to start working in a new direction.

Illustrative examples are: A-Bank, which follows a slightly different development strategy; ProCredit Bank, which has chosen the main direction of development of corporative financial services. These areas do not require a fairly extensive retail network of branches and active work with customers - individuals. Therefore, the payment of pensions and maintenance of salary projects of budgetary

organizations are not a priority for these banks. For small banks, services to retirees and government employees in 2021 are not as attractive as before, because most retirees cannot have loans. In addition, due to the COVID-19 pandemic, which has been going on for a long time, the number of deposits has vastly decreased, which makes such customer service unprofitable for small banks.

Considering all of the above, we propose to consider the interaction of local governments and banks on the example of the Executive Committee of the Kryvyi Rih City Council. The choice of the bank for servicing the executive committee is largely made by the chairman of the executive committee and the chief accountant, who are most interested in ensuring that all financial transactions are carried out quickly and efficiently. They meet with representatives of various banks to choose the one that will meet all the requirements and will be most convenient for them. Meetings are held with the heads of areas involved in servicing budget organizations, who best understand the specifics of the work and can satisfy needs of such clients.

Today, it was decided to choose JSC CB "PrivatBank", which won the tender and has a license to serve budget organizations in 2021. The range of services and products of the bank offered to budget organizations is quite large: from the Salary project to the cash acceptance. At the same time, the Executive Committee has employees who do not want to be served in certain banks due to their personal beliefs, but this is also an issue that PrivatBank has brilliantly resolved. To simplify the work of the accountant, giving the opportunity to pay wages through his salary project on the cards of other banks to cover the maximum number of customers receiving payments, and the accountant spends on such an operation exactly as much time as for payment on the card of "PrivatBank". This fairly simple feature allows to satisfy the needs of both - managers who want to get fast and qualitative service, and employees who reserve the right to choose servicing in any bank of their choice. Also, pay attention to the possibility of free and most quickly to issue a declaration of income through internet banking "Privat24" because it is one of the most necessary services to employees of the Executive Committee and to conduct more than 140 banking operations, which realized PrivatBank in its internet banking has greatly simplified the lives of customers and freed them from constant queues.

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PECULIARITIES OF THE ACTIVITY OF STATE AND PRIVATE ENTERPRISES

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An important role in the system of public finance is played by state-owned enterprises, which are created to ensure the development of industries that are important to meeting the needs of society. The activity of such enterprises is carried out in areas in which it is impossible to use private capital. State ownership includes such enterprises as trade, provision of services to the population, processing of agricultural products, insurance, banking services, construction, production of consumer goods, and so on.

Entities of the public sector of the economy are entities that operate on the basis of state ownership, as well as subjects, the state share in the authorized capital of which exceeds 50% or is an amount that provides the state the right of decisive influence on the economic activities of these subjects [1].

According to current legislation enterprises - subjects of entrepreneurial activity regardless of the form of ownership must have a share capital. The registered amount of the authorized capital of a private enterprise may be contributed by the owner indefinitely or not contributed at all. If the owner of a private enterprise decides to increase or decrease the authorized capital, amendments to the statute with further state registration of this change are mandatory.

Private enterprises pay all taxes stipulated by the legislation for business entities - legal entities on general grounds. At the same time, these enterprises, for the most part, belong to the sphere of small business. They can choose a simplified system of reporting and taxation, which will reduce overheads and tax payments [2].

The Law of Ukraine "On Amendments to the Tax Code of Ukraine and other laws of Ukraine on the liberalization of the use of registrars of settlement operations by payers of a single tax and the abolition of the mechanism of compensation to buyers (consumers) on complaints about violations of the established order of settlement operations part of the penalties applied" amended to Art. 291.4. According to the business entities that use a simplified system of taxation, accounting, and reporting, in particular, individual entrepreneurs are divided into the following groups of single taxpayers [3]: - group 1 - individuals - entrepreneurs, the amount of income during the calendar year does not exceed 167 minimum wages set by law on January 1 of the tax (reporting) year; - group 2 - 834 minimum wages; - group 3 - 1167 minimum wages. In addition, according to the amendments, from January 1, 2021, until January 1, 2022, registrars of settlement transactions and/or software registrars of settlement transactions do not apply to single taxpayers of the second - fourth

groups (individuals - entrepreneurs), whose income during the calendar year does not exceed 220 minimum wages, regardless of the chosen activity [4].

In general, disregarding the attempts to reform the management system, Ukraine has not created an effective system of management of state enterprises, so there are problems of functioning of state enterprises, which require urgent solutions to problems.

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PERSPECTIVE FOR THE TOURISM INDUSTRY IN THE POST- PANDEMIC

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According to the World Travel and Tourism Council (WTTC), tourism contributed \$ 8,8 billion annually to the global economy in the COVID-19 pandemic, or about 10,4% of world GDP. Every 10th employee in the world was employed in tourism.

Moreover, if in 1980 75% of the world's population required a visa to travel abroad, in 2018 this figure dropped to 53%. This was facilitated by the liberalization of access to countries through the abolition of visas, which encouraged travel.

Closed borders came as a real shock - the decline of the industry was unprecedented in the last 100 years. However, it is important who will emerge from the state of shock and how.

Countries need to choose strategies according to their own capabilities in order to find truly useful ways to overcome the crisis.

From the very beginning of the pandemic, the greatest hopes are for domestic tourism. The borders are closed, but you can open the country. However, we can say that this plan does not work much.

On the other hand, the opening of borders in the future should not be a reason to postpone further plans for the development of tourist infrastructure within each country. On the contrary, it is necessary to make a leap to play on the post-cod boom that is expected after the global vaccination.

Human life is the greatest value. Such a statement has no "buts", and rightly so. Another thing is that the threat is not only the virus, but also a dramatic decline in living standards.

A sad example of this statement is Spain. A country where the tourism industry is nominally 13% of GDP, and together with the profits of related industries - as much as 25%, the government may not notice the problems. The only solution is called lockdown and calls to support domestic tourism.

However, this does not help: even if all Spaniards planning a trip will rest in their country, this is only 9% of previous year's income.

Citizens understand this, so there are constant protests demanding to abandon quarantine restrictions. Yes, it's bad too. It is unethical to save the industry in this way, but to simply stop the business is a catastrophic mistake.

It is hoped that the world will gradually return to normal life. However, it is impossible to return to the situation "as before", because it means facing the same problems in the future.

We now need to analyze the experience of countries and develop tools for action that will help to avoid heavy lockdowns in the future. This is the way that will gradually restore the tourism industry and protect it from the risks of major shocks.

COMMUNICATION BARRIERS TO THE QUALITY OF ACCOUNTING INFORMATION

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The timeliness and optimality of management decisions depends on the quality of accounting information and the process of its transmission during communications between the sender and the recipient, which is important in achieving the goals of the enterprise. Accounting communications is the process of exchanging accounting information between elements of the management system of different hierarchical levels, based on the variety of relationships between these elements, to increase coherence in their functioning and interaction (internal communications) and between external systems (external communications) [1].

Terminological barriers are a significant obstacle to the exchange of information between the parties to the relationship. The language of normative documentation in accounting is the most conventional, it is usually studied by students in accounting specialties. However, it is very rarely used by employees of the accounting department at enterprises or institutions due to its excessive cumbersomeness. In order to be convenient and save time, instead of complex sentences and constructions, accountants in a working environment replace them with short professionalisms. Unfortunately, not all recipients of accounting information are usually understood and interpreted correctly by company managers, so this can lead to distortion of information.

One cannot disagree with the opinion of N.M. Tymchenko, who believes that among other reasons that complicate the transfer of information, among the most significant calls: a) imperfection of transcoding opinions into words, b) inappropriate use of professional terms; c) excessive use of foreign words [2].

Improper content and design of the accounting message is also a significant barrier to the quality of accounting information, as due to the transmission of large amounts of redundant and irrelevant information, the recipient spends a lot of time studying it, which in turn does not help solve problems or accept management decisions.

We agree with the opinion of A.G. Mamikonov, who believes that information overload will require time and effort of the management system at least to comprehend its content, even basic data analysis to determine the possibility of their use requires certain resources for its perception, brings some harm to the management process [3].

The unsatisfactory level of accounting communications may be evidenced by the lack of certain rules in the job descriptions of accounting staff, aimed at clearly defining the array of accounting information, which they must summarize and group in accordance with the information requests received from management. Or

incorrectly defined regulatory number of employees of the accounting department or lack of clarity in the information requests of management staff [1].

Unfortunately, a common phenomenon in professional activities are barriers between the subjects of the communication process of a personal nature. Barriers of a personal nature are caused by the individual characteristics of the sender and recipient of information (bias against a particular person or persons, psychological incompatibility of employees due to differences in character, level of education, interests, gender, age, professional and life experience, etc.).

Therefore, to avoid problems related to communication barriers, we have proposed the following ways to solve them:

- develop special dictionaries of accounting professionalisms, as this will minimize the number and negative consequences of communicative misunderstandings;

- present relevant information from the general data set;

- when determining the type of accounting information, giving it certain characteristics, accounting staff should carefully study the content of information requests of users of accounting data;

- to develop a system of measures aimed at overcoming barriers between the subjects of the communication process of a personal nature, by regulating the relationship between them through the established system of job descriptions.

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SOCIAL ASPECTS OF INNOVATIVE DEVELOPMENT OF TOURISM IN THE REGION

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The development of tourism at the regional level depends on many internal and external factors, but in terms of the formation of an effective regional policy, a very important factor is the activities of local authorities and self-government. The optimal mechanisms of influence of this factor can be based on the theory of remote development, according to which local development is provided with the help of local development factors with simultaneous capital support, which occurs outside the local system [1]. This concept creates conditions for:

- effective use of local conditions for the development and transformation of them to a factor in the development of a particular region;
- real participation of local communities in the formation of programs of economic development of territories and control over their implementation;
- revival of entrepreneurship and creation of a favorable microclimate for socio-economic development;
- restructuring of the region's economy;
- intensification of the processes of socio-economic transformation of certain types of economic activity.

Stimulating the innovative development of the regional economy in the field of tourism is primarily due to opportunities that gives such a process as programming. Development programming is one of the forms of forecasting and creating future phenomena; Intermediate stage between prediction and planning; Passive method of forecasting, which is to establish a hypothetical picture of future phenomena and processes.

In conditions of intensifying the processes of international economic integration of programming of tourism development impossible without the intensification of cross-border cooperation, whose necessity in modern conditions is due to the following factors:

- the presence of common problems that need to be solved by combining efforts;
- the need for harmonized regional development and economic cooperation, increasing the competitiveness of regions and living standards of peripheral border areas in conditions of globalization and integration influences;
- problems of development of transport, informational, entrepreneurial infrastructure;

- the needs of the tourism sector's development;
- joint problems in the field of ecology and environmental protection;
- the need to intensify human capital of regions, development of science, education and culture;
- the need to introduce the ideas of European integration and deepening of good-neighborly relations [4].

In today's economy, the information resources determine the priority directions of development of states and regions. However, from a social point of view, attention should be focused primarily on organized, ordered and practically directed information - knowledge. Obviously, the position of the tourist enterprise in the modern market is determined by access to information and the possibility of its use. Basic methods of using information:

- knowledge (potential to be managed properly);
- the basis for making managerial decisions (by researching a competitive and consumer market oriented);
- a database of tourist potential of territories (tourist resources, tourism development, supply of business entities);
- Technological form of communication, presentation of proposals and conclusion of transactions with consumers and partners through modern online booking systems;
- Subject of business entities in the tourist market, in particular tourist information services in a broad sense.

Consequently, on the one hand, modern information helps potential and real clients to form their tourist needs and find proposals that meet these needs, and on other - information technologies allow the subjects of tourist activities to create and implement its proposals (tour products).

Summarizing, it should be noted that the social aspects of tourism development at the regional level can be analyzed both in the context of studying the preconditions and factors of innovation in this area, and within the framework of the concept of sustainable development with an emphasis on the preservation of landscape and cultural diversity. Innovative directions of regional development of tourism in the conditions of socialization of the economy can not be implemented without ensuring the effective functioning of the relevant organizational forms, which may be state authorities and local self-government; scientific and educational institutions; Local communities and other communities; tourist enterprises and organizations; institutions of service spheres, transport and other networks; maintenance establishments, consulting organizations; Destination; Mass media and others. The entire set of interconnected organizational forms of innovation activity within the region forms a tourist system, the main goal of the functioning of which in modern conditions should be providing regional and national tourist competitiveness, taking into account the influence of social factors.

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SECTION 3

**PROBLEMS AND PERSPECTIVES OF PUBLIC
ADMINISTRATION REFORM AND ECONOMIC
DEVELOPMENT OF UKRAINE: THE VIEW OF YOUTH**

DEVELOPMENT OF TERRITORIAL SOCIETIES: CHALLENGES AND PROSPECTS

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The reform of the territorial organization of power on the basis of decentralization is one of the key directions in the system of social transformation in Ukraine. Elements of this reform for by the law of Ukraine "On the voluntarily association of territorial communities"[1]. Today, there are a number of problems related to the inadequacy of the administrative and territorial organization and administration. They are particularly acute at a low basic level - in villages, settlements and small towns, where local self-government is largely inadequate to revitalize economic activity and provide an enabling environment for people. At the same time, the administrative and territorial reform has led to a shortage of staff for the new Executive Committees and various State institutions, as they require more knowledge and experience. The State and the international donor community are now offering various courses, seminars and other forms of training for job-seekers to activists, officials of the executive committees of former rural and township councils and local government officials.

The prospects for territorial communities [2]:

- Local budgets now own a resource base that has been significantly increased, not just for the integrated communities. This is to ensure that new opportunities are realized in the most effective manner. The United Communities also have a number of preferences and additional opportunities that are important to take advantage of;

- By joining together to overcome certain obstacles at the outset, the Communities nevertheless lay important foundations for their future economic development, Because they are given additional territorial, land, demographic resources, and the same opportunities to build infrastructure;

- The budgets of joint communities are transferred to direct inter-budgetary relations with the State budget, as they are equal in authority with cities of regional significance. These communities will no longer depend on the region, the city or the region. Funding will be two-tiered, direct: from the State to society itself;

- Increasing the investment attractiveness of the new administrative and territorial entity, promoting job creation, increasing revenues to local budgets and improving the living standards of the inhabitants of territorial communities;

- Communities have the opportunity to consolidate efforts and implement common projects [2].

A law of Ukraine is "On the voluntarily association of territorial communities"[1], it is designed primarily for legally trained and socially active

citizens capable of self-organization and creative implementation of the legal norms defined in this Act. The Act should open up a new administrative and territorial structure, which should become the basis for a new model of territorial administration based on the principles of decentralization, Balancing the interests of the State with those of the population of the regions and territorial communities, and the capacity and autonomy of territorial communities to resolve issues of local importance. Reforms in this direction are now continuing, with a view to the formation of processes of cooperation and voluntary association of territorial communities that are fundamentally new to Ukraine.

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VALUE ADDED TAX IN FRANCE, COMPARISON OF FRENCH VAT WITH UKRAINIAN VAT

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The first theoretical basis for value added tax was laid down by Georg Wilhelm von Siemens in 1919 under the name "Veredelte Umsatzsteuer" (perfected turnover tax). However, it was in France that this tax was first implemented under the impetus of the French finance inspector Maurice Lauré in 1954, who was then deputy director of the General Tax Directorate.

Lauré's system was introduced on 10 April 1954 and initially affected large companies. On 6 January 1966, on the proposal of Valéry Giscard d'Estaing, then Minister of State, Minister of the Economy and Finance, VAT was extended to the retail trade. Before the introduction of VAT in April 1954, there was a GST (Goods and Services Tax) at a rate of 8.5%.

Value Added Tax is a tax paid by the final consumer but collected by the seller. It is referred to as deductible VAT when the VAT is paid on purchases, and collected VAT when it is paid on a sale. Thus, the company does not pay the actual amount of tax as it can deduct the VAT it has paid to its suppliers (Collected - Deductible).

The amount of VAT is calculated on the amount before tax, where the appropriate rate is applied. Four main rates exist:

- the standard rate of 20%, which concerns the majority of sales of goods and services;
- the intermediate rate of 10%, which applies in particular to unprocessed agricultural products, firewood and home improvement work;
- the reduced rate of 5.5%, applied to most food products, certain agricultural products and certain building work;
- the special rate of 2.1% reserved, for example, for medicines reimbursable by the social security system, or for press publications [1].

The type of declaration to be filed, as well as the frequency, depend on the company's tax regime. The CA3 return is filled out for a real system of taxation, and the CA12 for the simplified system of taxation.

All companies subject to VAT must declare and pay back the collected VAT that they invoice to their customers at certain intervals (monthly, quarterly or annually) when it becomes due.

The date on which the output VAT becomes due depends on the sector of activity of the company and, if applicable, on the options made. Two systems are possible: payment of VAT on the basis of debits and payment of VAT on the basis of receipts.

Payment of VAT on a debit basis means that output VAT is payable from the date of issue of the invoice.

All transactions carried out by the business, with the exception of supplies of services, real estate works and transfers or concessions of intangible movable property (see below), are to be reported using the output VAT system.

Payment of VAT on the basis of receipts means that output VAT is due when the payments on account and the price are received. Thus, the company only pays the collected VAT to the government when the customer has paid all or part of the amount due.

VAT is payable on receipt of payment for all the following transactions: the provision of services, real estate work, and the transfer or concession of intangible movable property (patents, trademarks, etc.), the latter being considered as the provision of services. Sales for consumption on the premises are considered as supplies of services.

In Ukraine, value added tax has been in place since 1992. The Ukrainian state provides for three types of VAT rates:

- the 20% rate, which is applied by default to all types of transactions subjected to taxation;
- the 0% rate applies to transactions expressly provided for by law; for example, a zero rate applies to the export of goods;
- the 7% rate applies in cases provided for by the Tax Code (e.g. trade in medicines) [2].

Taking into account Ukrainian realities, it would be good to reform the value added tax by better differentiating the rates that will be applied according to the basic necessities, taxed products (foodstuffs, restaurant and hotel services) and luxury products (e.g. cars). In addition, a higher rate of value added tax could be introduced.

Therefore, Ukraine should draw inspiration from foreign experiences, especially from France, because throughout its history it has built a civil society and developed a sustainable economy.

By taking inspiration from the trials and errors of some foreign countries in their experiences in managing indirect taxes, Ukraine has the opportunity to achieve stable revenues and rapid economic development.

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PROSPECTS OF PUBLIC ADMINISTRATION REFORMING OF UKRAINE

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Implementation of administrative and legal reform is an important component of overcoming the transformational crisis of Ukrainian society and is the formation of a modernized and effective system of public administration [1].

The system of administrative and legal methods to ensure the creation of appropriate processes for managing the activities of state bodies is the basis of administrative reform, and its content is progressive [2].

Structural, functional and organizational changes in Ukraine should affect the executive and local governments. In our opinion, this situation is due to the fact that the executive and local governments ensure the effective implementation of laws and other regulations of the state. They also influence the main processes of social development, exercising their powers, which indirectly interact with the people.

Good governance is a necessary foundation for sustainable development of the country and increasing the competitiveness of the state. The current public administration is also a key component in building citizens' trust in the state due to a motivated and inclusive policy-making process, the provision of quality public services and the accountability of public authorities. The development of public administration is the main prerequisite for Ukraine's European integration.

Future reforms will involve a simultaneous change of approach in three key elements: the provision of quality services and convenient administrative procedures for citizens and businesses; formation of a professional and politically neutral civil service that works in the interests of citizens; building effective and accountable state institutions that develop, based on evidence and data, public policy and successfully implement it for sustainable development of the state.

All three elements are closely interconnected and complementary: the provision of affordable public services to citizens is impossible without effective internal processes and customer-oriented professionals; preparation and implementation of high-quality government decisions requires professional civil servants and involvement of stakeholders in the formation of public policy; effective functioning of public bodies requires clearly defined functions and modern procedures and can take place only in an accountable and transparent system of public administration. Building a modern and effective public financial management system that is able to provide quality public services, effectively accumulating resources and allocating them in accordance with the priorities of state development in the medium and long term [3].

Thus, the future direction of administrative reform in Ukraine will be the creation of new institutions, organizational structures and tools for public administration in the field of public authority. We believe that the organizational and legal orientation of administrative reform is a prerequisite for simplifying the system of central executive bodies, increasing the efficiency of their work and strengthening the leadership of ministries as the main actors in the development and implementation of public policy. The introduction of the administrative and legal sphere of public administration reform will contribute to the implementation of European integration policy in Ukraine.

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DIGITAL TRANSFORMATION IN DECENTRALIZATION REFORM

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The process of public administration in Ukraine is in the stage of constant improvement and adaptation to modern conditions of the political course of European integration. In this regard, the mechanisms of public administration of the main social spheres need a detailed profile study.

Ukraine's state policy in the field of local self-government is based on the interests of residents of territorial communities and provides for the decentralization of power - ie the transfer of much power, resources and responsibilities from local governments to local governments. This policy is based on the provisions of the European Charter of Local Self-Government and the best world standards of public relations in this area [1].

Digital transformation is a much-needed reform for the state and society. It does not have a single "reformist" name, but it is certainly an important component of anti-corruption reform, decentralization, administrative reform and others.

The basis of digital transformation is the development of electronic services and other digital solutions that facilitate the interaction of state and citizens or government agencies. Better service to people, improving the efficiency of government institutions - these are its main goals [3].

Natalia Starostenko, Head of the Local Development Sector of the EU Delegation to Ukraine, noted that: "Digital transformation greatly increases the efficiency of the state as a service institution for citizens, as well as significantly optimizes internal governance processes in the country. The dynamics observed in Ukraine today in this area highlights the need of communities for knowledge and tools for implementing digital solutions on the ground. I am confident that the recommendations of the U-LEAD Program will be a guide for responsible public authorities and communities to ensure modern, including electronic, and convenient access of citizens to services, which is one of the priorities of the EU in Ukraine " [3].

The Ministry of Finance supports the digital transformation of regions in 7 areas: telecommunications and information infrastructure; digitization of public services; e-democracy tools and their implementation in social spheres; organizational and resource support for the development of digitalization; information security.

Nicole Ruder, Director of the Swiss Cooperation Office at the Swiss Embassy in Ukraine, noted that digital transformation and decentralization are the two most successful reforms currently being implemented in Ukraine, which provide an opportunity to change the country in other areas and spheres [3].

Susanna Dellans, Director of the U-LEAD with Europe Program from Sida (Swedish International Development Cooperation Agency), summed up that Sweden's digital transformation path is characterized by a decentralized system of government, delegation of much power to local governments, and a high level of authorities and a long history of IT development in the public sector, reminiscent of the current situation in Ukraine. I am glad that the Swedish experience can be useful in creating favorable conditions for the provision of affordable and quality administrative services to residents of communities throughout Ukraine " [2].

Automating work and enabling them to interact with the electronic registers of central executive bodies is also a kind of revolution, as it reduces the time of service provision and allows better service to citizens in the most remote parts of the country.

Therefore, in the process of digital transformation in Ukraine, international donors are actively involved - the European Union and its member states, the United States and other countries. This support is very important for Ukraine and, ultimately, for its citizens.

The United States and the United Kingdom are funding the Transparency and Accountability in Public Administration and Services project, which does much in the area of open data. The project "Readiness for Cyber Security in the State Bodies of Ukraine" was recently launched, supported by the Estonian Foreign Ministry and the US Embassy in Ukraine.

The European Union has an official principle in helping its neighbors: "More for more". The more effort, political will and results a country shows, the more the EU will support it financially and technically. Will, desire for change and results, of course, exist in Ukraine in terms of digitalization. Good leadership is demonstrated by the Ministry of Digital Transformations, with which we have established fruitful cooperation [3].

Of course, the international partners can help Ukraine - the main efforts and work are needed from the Ukrainians themselves.

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THE ESSENCE OF THE ADDITIONAL CAPITAL OF THE ENTERPRISE AND THE PROCEDURE OF ITS REPRESENTATION IN THE FINANCIAL STATEMENTS

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Equity is one of the most important components in the activities of the enterprise, as it reflects its financial position, in particular, demonstrates the level of solvency and financial stability.

One of the components of the company's equity is additional capital, the definition of which in accounting standards is currently missing. Given the composition of additional capital given in the Instruction on the application of the chart of accounts, we can say that it represents the issue income (amounts by which the value of shares issued exceeds their nominal value), amounts received from accumulated exchange rate differences, received free of charge assets and other types of additional capital [1].

Information on the amount of additional capital is contained in the following forms of financial statements:

- f.№1 "Balance Sheet (Statement of Financial Position)", Section I "Equity" lines 1410 "Additional capital", 1411 "Issue income", 1412 "Accumulated exchange rate differences";

- f.№4 "Statement of equity", column №5 "Additional capital".

NP (S) BU 1 "General requirements for financial reporting" specifies that in the form № 4 "Statement of equity" for each component of equity are separated by separate columns that reflect:

- balances in terms of all components of equity (registered capital, capital in revaluations, additional capital, reserve capital, retained earnings (uncovered loss), unpaid capital, withdrawn capital) at the beginning and end of the reporting year;

- operations that have affected the changes in the components of equity [2].

Regarding the display of information on additional capital in f. №1 "Balance", the NP (S) BU 1 does not provide recommendations for filling in lines 1410, 1411, 1412, which significantly complicates the reporting process, because you need to collect amounts in fragments, guided by many current regulations.

As you can see, in these forms of reporting information about additional capital is not provided in full, which affects the reduction of reliability and completeness of financial statements. Therefore, we consider it appropriate to include in the above forms of financial statements the following additional lines:

- in the form № 1 "Balance Sheet (Statement of financial position)" to provide additional lines 1413 "Non-current assets received free of charge" and 1415 "Other additional and invested capital";

- in the form № 4 "Statement of equity" to provide the lines "Issue income", "Non-current assets received free of charge", "Other additional capital", "Other invested capital".

Therefore, the proposed changes in the forms of financial statements will provide an opportunity to ensure the compliance of the accounts intended for the accounting of additional capital and the information provided in the financial statements. It will also provide greater analytical information on the components, size and dynamics of additional capital for management decision-making by owners.

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ECONOMIC COMPETENCE OF THE CABINET OF MINISTERS OF UKRAINE IN ECONOMIC DISPUTES IN UKRAINE

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The Cabinet of Ministers of Ukraine in the manner prescribed by law is a full bearer of organizational and economic powers, in litigation, regarding its implementation in connection to the relevant entities, owns full economic procedural legal capacity.

The specificity of the status of the Government as the highest body of state executive power of Ukraine in the role of the defendant in economic disputes is associated with an exclusive jurisdiction - disputes are considered by the local commercial court, which jurisdiction extends to the city of Kyiv.

Economic procedural capacity of the Cabinet of Ministers of Ukraine is aimed at a realization of the full rights and obligations of this supreme body of state power to ensure the public interest of the state in economic relations at the highest level of government and administrative functions.

Thus, we can identify the following characteristics of participation of the Cabinet of Ministers of Ukraine in commercial disputes in Ukraine:

a) the presence of a full economic procedural scope of legal capacity, which is based on the competence regulated by the legislation of Ukraine as the highest body of state executive power. This competence is based on the provisions of the Constitution of Ukraine and laws of Ukraine in the field of powers of the Cabinet of Ministers of Ukraine, and also corresponds to economic, legal and procedural norms in the field of determining the jurisdiction of commercial courts over the commercial disputes;

b) the presence of specific features of economic procedural legal capacity, when the Government within the territorial Ukrainian jurisdiction implements this capacity through specially authorized state bodies (Ministry of Justice of Ukraine, Prosecutor's Office) in the exclusive jurisdiction.

In the further research we will focus on a detailed analysis of the specifics of the implementation of the Cabinet of Ministers of Ukraine procedural status as a plaintiff, defendant and third party in commercial disputes.

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STARTUP AS ONE OF THE WAYS TO DEVELOP THE ECONOMY AND ENTREPRENEURSHIP IN UKRAINE

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The coronavirus epidemic, market relationships in Ukraine and abroad have led to an unprecedented economic crisis, which greatly affects the economic potential of our country on the world stage. To stimulate economic development and growth, new jobs, businesses and projects must be created that will attract investors. One way to do this is to support startups - companies based on technology and innovation that dictate fashion and determine the further economic development of the world.

In modern conditions, launching a new startup, on the one hand, seems almost impossible. On the other hand, since the pandemic has greatly affected our lives and the economy in general, now is the best time to invest in a new business, with new business models. Those entrepreneurs who are the first to enter the world market with new ideas will gain an advantage over their competitors. But the main problem for the development of startup companies, which occurs in Ukraine, is the inadequate support from the state. Ukrainian companies are not interested in investing in new projects with long-term profits, because they consider them quite unreliable. The obstacle to innovation is usually the government, which is slowly develops investment in new projects. Therefore, very often Ukrainian promising startups are looking for investors outside Ukraine. And the most successful of them continue to develop in other countries, which accordingly does not provide any opportunity for the development of the Ukrainian economy.

Another problem in the development of startups in Ukraine is the ignorance of young and promising people in this topic. Ukraine's higher education institutions do not provide information on the possibility of developing and implementing new ideas (startups) that would contribute to the rise of the Ukrainian economy. That is why most gifted students and graduates do not have the opportunity to realize their potential in entrepreneurship.

Therefore, the state and the government should make efforts to disseminate information about startups and their opportunities, for example, by creating additional face-to-face courses in almost every higher education institution in Ukraine, as business development today has a great impact on the economy in general. And the state should make every effort to support small businesses and new promising startups, because a business that has just been born or started to develop with the necessary expert and financial support can soon show amazing results. Especially if it is an innovative project in the field of IT, because these startups are currently the most successful. The IT market has significant potential for expansion and a favorable basis for investment, as the fact of an increase in Internet users indicates this. The development of the Ukrainian market of IT startups has considerable

perspective for the economy of our country. On the one hand, the development of new projects is slowed down by the difficult financial and economic situation of the country as a whole and, as mentioned above, reduced investment activity by the state, and on the other hand - potential participants of startups face problems of a directly technological nature: the need for regular updates of equipment, components and more. Which, accordingly, does not motivate Ukrainian entrepreneurs to develop IT startups in Ukraine. Entrepreneurs in other spheres of life face similar problems.

There is already a state program to support business - the "Ukrainian Fund of Startups", which finances innovative projects for their further development, and it is the program that the state should develop firstly.

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UPDATING THE NEED TO IMPROVE THE SYSTEM OF EVALUATION OF CIVIL SERVANTS IN UKRAINE

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Today, for many countries, the problem of evaluating civil officials and local government officials is one of the central issues in the system of public administration. This is explained by the fact that the quality of management decisions, the degree of coherence of government work and the effectiveness of their activities, the prosperity of the state as a whole and, consequently, the high welfare of the population depend on the conscientious and effective work of these public officials.

In Ukraine at the moment there are serious problems with the civil service: there is a rather low efficiency of public bodies; the prestige of civil officials continues to decline; high level of corruption. [1]

With the growing shortage of qualified specialists, the personnel services of the authorities are insufficiently focused on the implementation of functions for the selection, evaluation and development of personnel. Underdeveloped mechanisms for objective evaluation of civil officials hinder the introduction of a system of effective appointments and remuneration for performance, as well as prevent the promotion of the most trained, promising and productive employees, making the selection of candidates to fill vacancies unnecessarily narrow and subjective. The low level of provision of established state guarantees has a significant negative impact on the efficiency of the civil service, and the system of remuneration of civil officials, which is inadequate to modern needs, does not allow to apply motivational mechanisms in practice.

One of the reasons for such problems is the lack in Ukraine of a special mechanism for assessing the qualification and educational level, qualities (properties) and competencies of civil officials, as well as indicators of their activities.

These omissions have been largely addressed in the evaluation of civil officials in the United Kingdom [2]. It is known that such an assessment in this country is threefold. The positive aspect should be the availability of a questionnaire, which includes personal data of the employee, purpose, individual plan and description of work for the past year and prospects for the coming year, detailed and accurate assessment of personal qualities, opportunities for career growth. The key difference is also taking into account any external circumstances (personal problems, family troubles, etc.). It is important that after completing the questionnaire, an individual interview is conducted with the immediate superior. The chief prepares a report on the results of the interview. Experts note that during the interview the chief expresses his opinion on the quality of the employee's work, his future prospects, points out

mistakes and shortcomings. If during the conversation the parties do not agree, the head of another unit is invited as a third party.

Thus, a feature of assessing the effectiveness of civil officials in the UK is a comprehensive study of their activities and a complete collection of information about their achievements. Therefore, in Ukraine it is necessary to improve the existing assessment not only by eliminating gaps, but also taking into account the best foreign experience in evaluating the activities of civil officials.

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BASIC ASPECTS OF THE INFLUENCE OF PERSONNEL QUALITY ON THE COMPETITIVENESS OF RESOURCE POTENTIAL OF SMALL AND MEDIUM BUSINESS ENTERPRISES

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Research on the quality of small and medium-sized enterprise personnel in different countries has shown a certain trend, which is the correlation of living standards, productivity, competition and resource potential. In countries where the issue of managing the competitiveness of the enterprise in general and its resource potential in particular, much attention is paid, there is a development of the whole economy and companies and enterprises in particular, and especially the most sensitive to external changes of their - small and medium enterprises.

Our research has shown that everything that has a positive effect on the standard of living of the population allows to increase the competitiveness of the resource potential of the enterprise, namely its personnel component. The higher the standard of living in a given country, the more qualified staff flock there and concentrate there due to migration and demographic processes. Thus, one of the most important and valuable resources of the enterprise is formed - its staff. Effective and competent involvement of such highly educated and motivated staff allows to further increase the efficiency of companies and ultimately increase the economic level of countries and their global competition index.

Based on our research, we concluded that the issue of managing the competitiveness of the resource potential of small and medium enterprises should be addressed at two levels: macro level, ie at the level of states and intergovernmental associations, unions, partnerships and communities, and micro level, that is at the company level.

Concentrating on the micro level of such management, we concluded that the need for research and analysis of successful and unsuccessful companies, ie to apply the principles of the theory of blue and red oceans. Studying the principles of successful companies allows you to borrow successful principles of enterprise development. Researching the experience of unsuccessful companies enriches the experience and knowledge of how not to work to avoid collapse and bankruptcy.

This combination will allow for a higher quality level to assess, analyze and manage the competitiveness of the resource potential of small and medium enterprises.

PROVISION OF SERVICES AT THE STATE LEVEL WITH THE USE OF MODERN INFORMATION AND COMMUNICATION TECHNOLOGIES

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In the context of globalization and the development of the information society, traditional ways of interaction between public authorities and local governments with citizens and businesses are becoming inefficient. Modern information and communication technologies (ICT) are increasingly used to create new, more convenient methods of access to information and services.

Ukrainian law uses a significant number of terms that define the services provided by the authorities. The main features of administrative services (services provided by the authority) are:

- a specific type of activity of the authority to perform the relevant state function established by law;
- the need and, accordingly, the possibility of obtaining this service is provided by law;
- provided at the request of the consumer - an individual and a legal entity;
- to obtain which the consumer must meet certain conditions established by law;
- the result of interaction between the authority and the consumer, which does not acquire a material form;
- does not accumulate (except for certain types), is not transported, does not exist separately from the producers, ie is consumed mainly at the time of their provision.[1]

One of the tasks of e-government is to improve the procedure for providing and receiving e-government services through the use of information and communication technologies. The use of information and communication technologies requires the improvement of the procedure for providing electronic public services, which will help improve their quality.

The organization of interaction of public authorities and local governments with organizations and citizens in the process of providing electronic public services should be based on the broad capabilities of the Internet. Translating the interaction of public authorities and local governments with organizations and citizens in electronic form will reduce the time of public service and reduce the costs associated with personal appeal of a person and a citizen to these bodies.

An effective mechanism for providing e-government services to the most vulnerable segments of the population, especially during the COVID-19 pandemic, is the use of smart technology-based systems. The ability to implement on the basis of

smart technologies of various payment and non-payment applications allows you to build effective schemes for personalized distribution and accounting for the use of targeted social assistance.

The eGovernment for Government Accountability and Community Participation (EGAP) program is an international technical assistance program aimed at using the latest information and communication technologies that will help improve the quality of government, improve government-citizen interaction, and promote social innovation in Ukraine.

During the implementation of the first phase of the EGAP Program in 2015-2019, about half a million citizens of Ukraine used online services and services translated into online format, such as:

- registration Individual - entrepreneur (FOP);
- registration of a limited liability company;
- registration of a public organization;
- registration of childbirth assistance;
- registration of a housing subsidy;
- issuance of a certificate of no criminal record;
- entry in the electronic queue for biometric documents;
- verification of invalid documents.[2]

The greatest effect from the provision of services in electronic form can be obtained if the provision of these services requires recourse to various public authorities or their interaction with each other, through the integration of departmental information systems that support relevant processes and automation of information exchange between them.

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IMPLEMENTATION OF INNOVATIONS AS A STRATEGIC DIRECTION OF ECONOMIC DEVELOPMENT AND ENSURING ITS ECONOMIC SECURITY

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The basis for the development of the national economy and ensuring its economic security at the present stage is to stimulate the development of entrepreneurship in the context of comprehensive implementation of innovations. However, the current state of Ukraine's economy is characterized by insufficient investment in high-tech sectors, the predominance of the third and fourth technological structures in the structure of industry. Investment in the fifth technology is only 4.5%, while almost 75% of investment is in the third.

According to the State Statistics Service, in 2020, the volume of capital investment in the national economy decreased by 38.2%. Among all industries, the largest decline in arts, sports and entertainment - 71.1%; medicine - 47.5%; education - 45.7%; agriculture - 45.3%; industry - 43.6%; transport - 43.2%;, in wholesale and retail trade - 39.2%; real estate - 32.9%, scientific activity - 22.7%; information industry - 12.7%. Positive results for this period were shown only by postal and courier deliveries, which were developing rapidly, capital investments in postal and courier activities increased by almost 635% compared to the previous year. The telecommunications sector gave a slight increase - 2.7%.

Analyzing the above data, it is obvious that the smallest decline in capital investment is observed in the information industry, only 12.7% [1]. This can be explained only by the fact that an active process of "digitalization" of the Ukrainian economy has begun in Ukraine. First of all, the driving force of the digital economy is human capital - ie knowledge, talents, skills, abilities, experience, potential of creative industries (in combination of creative industries of artistic, scientific and economic (engineering) direction).

Due to the rapid spread of "digital" technologies, digital skills (competencies) of citizens are becoming key among other skills. This can be made possible by fully integrating digitization initiatives, ideas and programs into national and regional national economic development strategies and programs.

The main purpose of this principle is to achieve a "digital" transformation of existing sectors of the economy, all areas of activity from industry to services and trade, the use of their new quality and properties. "Digitalization" of the Ukrainian economy should be based on international, European and regional cooperation in order to integrate Ukraine into the EU, which should help Ukraine integrate with

European and global systems in the field of information and communication technologies.

The key trends of "digitalization" today should be considered: information that becomes the main source of competitiveness; development of the sphere of the Internet of Things; "Digitization" or digital transformations; dissemination of business models related to the ideology of the "shared economy"; virtualization of physical infrastructure IT-systems and transition to service models.

The analysis of modern world practice of functioning of the structures directed on support of innovative processes, allows to allocate their basic characteristics: orientation on more rational use of resources; to support first of all the participants of the innovation process, and not all business entities; their specificity is determined by the purpose of creation - providing participants of the innovation cycle in a certain area with appropriate services and resources; has formalized structures regulated by state bodies; the result of their operation is to increase the innovative activity of economic entities and their innovative competitiveness.

As an example, on February 5, 2019, the German Ministry of Economics and Energy presented a new strategic plan for industrial development - "Industrial Strategy 2030 - Strategic Guidelines for German and European Industrial Policy" [2], which includes an artificial intelligence strategy (AI). The 2030 Industrial Strategy aims to increase the value added of industry by up to 25%, support SMEs, promote Germany's industrial leadership at the national, European and global levels, and invest in the development of artificial intelligence.

Germany sees its strategy as the basis for shaping a new European industrial development strategy, although since September 2017 there has been a European industrial development strategy. Since its proclamation and during its existence, the strategy has needed changes and additions, and, following a German initiative, the development and improvement of a new industrial strategy by EU countries should be completed by 2020.

According to German estimates, the development of industry in the direction of new technologies and the growth of its share of value added in GDP to 25% in the country and 20% in Europe by 2030 is a very real prospect. At the same time, state intervention in this process will be minimized, and the market will be maximally deregulated. The main emphasis will be on (1) fundamental innovations and (2) the pace of innovation. Thus, the strategy of enhanced innovation development is not only introduced in Germany, but also promotes as a basis for development in other countries and in the EU as a whole.

In the Strategy of innovation activity for the period up to 2030, which was approved by the Order of the Cabinet of Ministers of July 10, 2019. №526-r [3]:

1) Ukraine's competitive advantages are highlighted, including:

- high market capacity, quality of higher, secondary and vocational education, according to the Global Competitiveness Index;

- the basis of Ukrainian innovation competitiveness is human capital (knowledge and skills possessed by people who enable them to create value in the world economic system), according to the Global Innovation Index;

2) identified key obstacles to the development of innovation, namely:

- imperfection of state institutions (including political, regulatory and business environment);

- poorly developed innovation infrastructure (indicators of gross capital accumulation as a percentage of gross domestic product remain low; indicators of environmental sustainability, accessibility and quality of e-Government) (use of information and communication technologies in combination with organizational changes and application of new skills in public administration).

According to the State Statistics Service, in 2017 Compared to 2016, the predominant number of indicators characterizing innovation activity deteriorated: a decrease in the number (from 834 to 759) of innovation-active enterprises and the share of the volume of sold innovative products to 0.7%; the volume of financing of innovation activity decreased to 0.3% of GDP; The main source of innovation remained the own funds of enterprises - 84.5% of total funding [4].

Given the existing shortcomings, this Strategy provides ways to address existing problems in the following areas:

- creation of a favorable regulatory framework for business entities engaged in innovation activities;

- development of innovation infrastructure, methodological and consulting support, expansion of connections of domestic scientists and inventors with foreign enterprises;

- increasing the level of capacity, which is realized both through cultural and educational activities, increasing innovative culture, and through educational activities aimed at ensuring successful careers of young people after graduation in higher education in one of the selected areas: starting your own business, work at an enterprise that meets the modern technological level, or scientific (teaching) work.

Implementation of the measures envisaged by the Strategy [3] will allow to provide the Ukrainian economy with high-tech directions of its development. Among them: the use of information and telecommunications technologies in all industries (agro-industrial complex, banking, energy, transport and industry; high-tech engineering; creation of new materials; development of the pharmaceutical and bio-engineering industries).

Given the experience of the world economy at the current stage, which is determined by the intensive growth of intellectual labor and means of production, which allows to create new quality competitive goods and services with a high share of added value, it is necessary to realize that intellectual capital and knowledge economy have no alternative both society and the state as a whole. The use of the country's intellectual capital and the introduction of innovations as a strategic direction of economic development will ensure its economic security.

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NATURAL RESOURCES USAGE IN ECONOMIC ACTIVITY: SEARCH FOR PUBLIC-PRIVATE BALANCE

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The legal system throughout its existence has been in search of the optimal balance between the satisfaction of public and private interest. The dichotomous approach divides all legal matters into public law, ie the system of legal centralization of relations, and civil law, ie the system of legal decentralization.

Art. 13 and 14 of the Constitution of Ukraine emphasize the public law nature of the regime of use of natural resources. Economic law as a separate branch of law, legislation and science is called together with the science of state law and economics to define the boundaries and principles of state intervention in economic activity of enterprises and entrepreneurs, as well as provide legal guarantees for entrepreneurship to find and protect the balance between state intervention and private initiative.

From the standpoint of the optimal combination of private and public law norms it is possible to establish a system of boundaries of environmentally lawful behavior of nature users, without which effective legal regulation of entrepreneurship related to nature management is impossible. Land and other natural resources that are in a single ecosystem can be not only in public but also in private ownership. What the two cases have in common is that natural resources can only be used in the public interest of maintaining ecological balance, well-being and by imposing significant environmental constraints in the exercise of the powers of the private owner or user of a natural object. For example, the right of ownership of the Ukrainian people to natural resources has both a constitutional (public) and civil law (private) component, and the mechanism of realization of absolute rights of the people to natural objects can be carried out through a combination of state (municipal) and private forms of ownership. Private property extends to land, forests, wildlife. Of particular importance is the establishment and legal provision of the private owner's responsibilities for the preservation, protection and reproduction of the natural object, its maintenance in good condition, rational and targeted use for the ecological well-being of everyone. In other words, the private interest in ownership of natural resources is limited to the public environmental interest. Peculiarities of the legal regime of management, in which the use of natural resources takes place, are conditioned by public obligations of rational and efficient use of nature, not to harm the environment, protection of natural resources, etc. The general system of public administration is designed for the legal regime of economic land, water, forest, subsoil use, strategic and operational, global and local, long-term and short-term sub-goals are established. The imperative method of legal regulation, which is manifested in the system of permits, prohibitions, quotas, restrictions, being in the content of the

legal regime of use of natural resources, is directly dependent on the function of achieving public welfare.

The task of the legal regime of economic nature management is to stimulate the efficient, rational use of natural resources, which would not harm the environment and take into account public environmental interests; economic and commercial usage of natural resources should ideally be combined with the realization of public environmental interests in ensuring the rational use of nature and a safe environment for present and future generations.

Significant achievements of the Ukrainian legal system include the fact that public and private relations in the field of management are regulated by a single branch of economic law. Such a comprehensive approach to the regulation of economic relations is positive and logical, but it is hampered by the lack of a unified approach to understanding some areas of management.

RESULTS OF THE IMPLEMENTATION OF THE POLICY OF DECENTRALIZATION OF POWER IN UKRAINE

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Ukraine took an active course towards decentralization in 2014, after the Government adopted the Concept of Reforming Local Government and Territorial Organization of Power. The active phase of the reform began with the approval of the Action Plan for its implementation.

What exactly does decentralization of power mean? This is not about removing responsibilities and obligations from the state, but about giving broader powers and greater financial resources to local communities.

One of the stages of this reform was the creation of the United Territorial Communities, and as of 2021, 1,469 communities have been established in Ukraine (including 31 in the uncontrolled territories). In order for these associations to receive more financial income, amendments were made to the Budget Code of Ukraine in terms of intergovernmental relations, which increased the list of sources of revenue to the budgets of territorial communities, such as the percentage of excise tax (Article 64, p. 16) or a percentage of rent for the use of natural subsoil for the extraction of minerals (Article 64, p. 4). And the newly created communities have increased their resources, for holding in communal ownership as of 2018 1.5 million hectares of agricultural land, which in addition from July 1, 2021. will become a commodity, and therefore local government will become more influential.

Also, as part of the decentralization reform, the Government adopted Order №1635-r, which changed the administrative-territorial structure - instead of 490 districts, 136 were formed. Along with the districts, the number of officials also decreased. It should be noted that at this stage they faced the problem of reluctance of districts to unite due to fears that such important infrastructural and facilities as hospitals or schools will move to another district center. However, this reform is aimed at increasing and updating such facilities, so its results can be assessed later. In addition, during the implementation of the program for the unification of districts there were systematic violations of the principle of voluntariness of such an association.

The reform envisages that from now on local communities will have a sufficient budget and, importantly, broad powers for the development of the local community and the creation of medical, educational, housing and transport infrastructure in the amounts and places needed by the local population. And the state, through the mechanisms of subsidies and subventions, will facilitate this.

So, from now on, community and district councils will have a much greater impact on our daily lives than the parliament and the president, because they will have the power and considerable resources to do so, so local elections are becoming very important.

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THE SIGNIFICANCE OF REVIVAL UKRAINIAN STOCK EXCHANGE

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At the beginning of Volodymyr Zelensky's presidential term, he indicated one of the main goals for the development of Ukraine and the Ukrainian economy is to become attractive to foreign investors. Unfortunately, the Ukrainian stock exchange doesn't work as it's supposed to, and big Ukrainian companies cannot receive adequate additional fundings through the market.

For example, let's take american delivery company called Fedex³, an analogue to which in Ukraine is Novaposhta. Fedex's shares cost 206\$ per share and have market cap 69B\$. The Ukrainian company cannot compare with such a market capitalization, not because of poor performance or poor quality service. There is simply not enough funds for all the ideas of the Ukrainian company.

One more example is the world's largest online store Amazon, whose founder and owner Jeff Bezos is the richest man on the planet. There is a huge number of analogues in Ukraine, but the closest one is Rozetka. Shares of this American store are among the top 100 companies in the USA by capitalization, called Nasdaq, and are traded around \$ 3,159 per share, showing stable growth over the past 5 years. Attraction of investments in the company makes it possible to constantly develop even for such a giant, as well as a stable increase in the range of their services (e-books, tablets, an online cinema and much more have appeared).

Another great example of the successful organization of the stock exchange and the placement of its shares there can be considered Russia, where the Moscow Stock Exchange works and helps the country's economy develop. We can see that some of the richest people in Russia own companies that attract investment, such as NorNickel, Yandex, Ozon, Magnit etc.

If we analyze the main indices of the American stock market, such as Nasdaq, S&P 500, Dow Jones, The Russell 2000 we will see a consistent growth over the past 30 years. Of course, there were also recessions in the world economy, which sharply reflected in the stock market as well. But globally, this growth indicates that the American stock market has been considered attractive for investments for many years, and therefore favorable for listing company shares.

It is obvious that Ukrainian companies need funding. And this process is continuous regardless of the stage of the life cycle of both companies and their products. And in order to help small businesses grow into huge conglomerates, and big ones worthy of going international – investments are required. And these investments are needed in Ukraine, on the Ukrainian stock exchange. There were

cases when Ukrainian companies sold their interesting innovative technologies for almost nothing, compared to what these technologies grew into after a while, only because there was not enough budget.

One of the steps towards international financing was the conclusion of a partnership agreement with the UAE to open a representative office of Intelmax and implement blockchain technologies in public services and processes. The recognition of cryptocurrencies in Ukraine, as well as the possibility of attracting foreign investment through the revival of the Ukrainian Stock Exchange, is the right step towards solving the problems of the country's economy.

THE PROBLEM OF ABSENCE IN PUBLIC SERVICE OF NECESSARY COMPETENCES IN THE FIELD OF E-GOVERNMENT

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Ukraine's signing of the association agreement with the EU determines the necessity to harmonize national approaches to the development of e-government with European standards and requirements. In turn, this necessitates the creation and use of effective mechanisms for the formation and development of the necessary ICT competencies (ICT – information and communication technologies) and e-government skills in all those involved in this area. And one of the key problems in the proper implementation of e-government is the relatively low level of ICT competence of public officials [1].

In the modern public service of Ukraine there is a necessity for a comprehensive understanding of both the content of ICT competence and the process of its formation and development. Without ICT competence and many other professionally important qualities, it is impossible to form the professionalism of public administration management staff.

However, to this day in Ukraine there is no known European standards in the field of e-competences ICT profiles and classification of professions in the field of knowledge «Information technology» is not correlated with the National Qualifications Framework (NQF) and the framework of e-competence (European - Competence Framework) and, as a consequence, there is no legal definition of ICT – the competence of IT professionals in general and, in particular, public officials dealing with e-government.

Institutional mechanisms of formation and development of ICT competence of public officials operate at national, regional and local levels. The priority direction of the organization of personnel policy is the creation of an effective mechanism for training and attracting highly qualified IT specialists to work in the public service, ensuring the competitiveness of the public service in the labor market.

The main stages of training of civil officials in the field of ICT usage are: creation and development of infrastructure of regional centers for training and advanced training of public officials in the field of ICT, development of necessary methodological materials, professional training and certification of training results for qualification requirements for ICT competence of public officials.

Therefore, the solution of the problem of formation of e-government skills of public officials to ensure effective public administration is possible, first of all, on the basis of determining the qualification characteristics of such training. The

substantiation of the methodology of formation of qualification requirements for ICT competence of public officials is the basis for the development of unified procedures for assessing the qualification skills of employees in the field of e-government.

The more cost-effective is the centralized approach to training, retraining and advanced training of civil officials, according to which the training of public officials is carried out according to unified programs on the basis of one or more educational institutions, specialized centers of advanced training. Its weaknesses are the inability to take into account all the peculiarities of the activities of various public authorities, the inertia of adjusting the educational process to the dynamic changes taking place in government on e-government, lack of practical orientation and so on.

At the same time, the capacity of master's degrees in e-government does not solve the problem of mass training of public officials in e-government skills.

Mass training of public officials in e-government and e-democracy should be organized on the basis of the existing system of retraining and advanced training of public officials, first of all, those components that function in the National Academy of Public Administration under the President of Ukraine (NAPA) and its regional institutes, who have significant experience in training various categories of civil officials in short-term (medium-term) programs and the necessary material and technical base, including from distance learning. A significant advantage of this approach is the possibility of applying many years of experience in the network of regional centers for retraining and advanced training of civil officials, the developed state mechanisms and resources of these centers. The problem is that they do not have the necessary standardized educational and methodological documentation, financial support, trained teachers on retraining and advanced training of public officials in e-government and e-democracy.

The priority system-creating factor in the functioning of the e-government system is the human capital of society, especially the readiness of public managers for e-government. The main problem - in the subjective factor - the qualifications and attitudes of public officials to the implementation of e-government technologies, the lack of a critical mass of professionals who are well versed in IT technologies.

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FINANCING OF DEVELOPMENT AND SECURITY OF ENTERPRISES

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The activity of the enterprise is dependent on many factors, and like an ordinary person for whom it is important to maintain their own development, because security is possible when the personality can highlight influence factors, analyze influence factors and solve past, future factors dangers.

Decisions depend on the development of the internal qualities of the enterprise, or personality, so this development can be measured by the safe exposure of the decisions made of business entities on existing factors that can benefit in the long-term period, or at least neutral influence. The modern model of life of enterprises and entities - does not have mechanisms that trace the logic of influence from A to Z in such a way as to confidently make decisions, without possible risks.

Realizing the risks, I see a probable percentage of uncertainty in decision-making, when the lack of information, or mechanisms for processing this information - prevents the full disclosure of levels of influence from A to Z, and make decisions without the risk of losing benefits. The sense of justified risk consists of confidence, which in the decision supported the existing facts to make a decision on probable risks, but sometimes, mostly positive or negative factors - remain undisclosed.

The legislation, to its own extent, has a significant role to play in addressing a significant number of risks for enterprises, but practice shows that there are still no mechanisms in the legislation that would give permanent security to enterprises. Conditions are always changing, so laws passed in the past are not always able to perform a regulatory function in current matters, so there is a need to make the latest additions to legislation that can even interfere with time (for example: complex legislative framework; contradiction of new laws requiring the abolition of the past, etc.). The nature of the enterprise is as complex as the nature of man, because a person, or a group of people - decides the activities of enterprises, and therefore the legislation becomes more difficult.

Compliance with the requirements of the law would ensure all-sustainable development, only this development was slower for the enterprise and would have stability, but the existence of human psychology provides another development that cannot occur smoothly. The company aims to provide for itself, but accelerated provision requires a violation of stability with legislation that will accelerate the company's own development and reduce the development of a competing company, especially if it was law-abiding.

There are a large number of factors influencing the development of the enterprise in Ukraine, but the human psyche has limits, which even in "smarter"

people is depleted and cannot use all existing information and analyze it. Information retrieval, information analysis, risk awareness and the search for alternatives increase the level of human development and further provide the company with experienced entities, which leads to reduced risks. That the entity engaged in the development of enterprises and ensures the safety of enterprises in Ukraine spends 80% or 90% of time and energy on the search and analysis of information that depletes the subject and can lead to errors, and in the long term lead to significant mistakes, the last 20% or 10% - this will already be a decision with the existing information in the head, which is not always true and can spoil the whole analysis in the root. But the essence that a person spends a large amount of time searching and analyzing can hinder development, but this time can be spent making the decision itself with existing, truthful and logical information.

Therefore, in order to use human potential in solving issues of financing and security of enterprises, it is necessary to start using existing technologies for finding and processing information. Such technologies can be conventional processing systems, or artificial intelligence systems, which will save time and energy to solve the final decision with existing and processed information. It will be better if the funding is directed to the development of artificial intelligence, so that one day it can put forward already plausible solutions to facilitate the activities of a person who deals with the security of the enterprise and must make the most accurate and effective decisions.

Solving complex issues that consist of influence factors and which are difficult to put into a single pile in the human mind can make artificial intelligence technologies. They will be able to trace each existing influence factor and find other impact factors that a person has been aware of for years, for artificial intelligence it will be millions of times faster. This technology will ensure the efficiency of solutions that will take into account millions of times more factors and provide ready-made solutions. Under such conditions, the solution of artificial intelligence will be the most effective of all probable solutions, which will be made by a person for a long time and which will not have such an in-depth analysis.

The development of artificial intelligence will help almost all areas of activity where extensive analysis of information is required, which will contribute to the development of Ukrainian society and various spheres of enterprises.

PROSPECTS FOR CREATING A RECYCLING COMPANY (FOLLOWING THE EXAMPLE OF «H.LEITER» LTD.)

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Today, Ukraine faces another challenge to reduce its carbon footprint. Thus, the scale of landfills is growing exponentially. And the biggest pain is that a lot of secondary raw materials end up in these sanctioned and not very sanctioned places, increasing the load on the environment, having a negative impact on the ecology of both nearby and remote areas.

Therefore, to solve such a painful problem, we can turn to the experience of advanced countries, in particular, Germany, in the management and administration of waste in the direction of its reuse and further processing.

According to the German Federal Ministry of the Environment, glass bottles are refilled more than 50 times. On the other hand, plastic bottles are only 11 to 13 times. Reusable saves raw materials, reduces waste and reduces greenhouse gas generation during remelting of secondary raw materials into a new product.

Approximately 500,000 tons of plastic are required to produce disposable beverage containers. Also, due to the use of reusable packaging, the need for the production of chemically active substances disappears.

In 2012, the Naturschutzbund Deutschland (NABU) found that 74% of consumers value environmentally friendly beverage containers and 88% of respondents said that they value returnable glass bottles the most environmentally friendly among all types of packaging.

Glass can be recycled an infinite number of times without losing quality. After a long service life, returnable bottles are converted into raw materials for the production of new bottles.

In Germany, the following company operates H.Leiter GmbH (H.Leiter Ltd.) whose main activity is the preparation of glass containers for reuse. Its main facilities are located in the federal state of Thuringia in the eastern part of Germany.

Glass and plastic containers are collected through container collection machines located in supermarkets. Then this container is transported to the nearest container sorting plant by color, shape, material and other characteristics. In such plants, the packaging is unpacked and sent to the sorting line where it is sorted. After sorting, the container goes to the place of its complete sterilization. The last way of such packaging is to direct the services of this enterprise to the consumer. Non-reusable

glass bottles, such as broken ones, are sent to a separate box after filling which the glass overcomes the full cycle of conventional recycling by grinding and remelting.

It should be noted that such an enterprise is absolutely clean of harmful emissions into the atmosphere because all production lines run only on electricity. Also, this process is much cheaper than slag and its remelting.

In Germany, there is a tax called "Pfand", which is expressed in an additional amount for each bottle to be reused, so the price in the check will be slightly higher (approximately 0.15-0.25 €). Such a tax has a logical justification. Such products are marked with a special mark that informs the consumer that he will be deducted tax which he can easily return if after consuming the product he does not throw the container in the trash, and hand over to a special reception machine and then receive a check for the amount returned (for example 2 containers). 0.25 € will, logically, be equal to 0.5 €) which can either be paid at the box office or withdraw cash, also at the box office. Thus, the state encourages citizens to take an active position on the issue of waste recycling.

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