



Scientific journal «ECONOMICS AND FINANCE»

Verlag SWG imex GmbH, Nürnberg, Deutschland

## WIRTSCHAFT UND MANAGEMENT: PROBLEME DER WISSENSCHAFT UND PRAXIS

Sammelwerk der wissenschaftlichen Artikel

Volume 1

РОССИЙСКИЙ ИНДЕКС  
НАУЧНОГО ЦИТИРОВАНИЯ  
**Science Index**  
Russischer Index der  
Wissenschaftlicher Zitierung

Übergeben für die Rezension  
Conference Proceedings Citation Index -  
Social Sciences & Humanities (CPCI-SSH)



Verlag SWG imex GmbH  
Nürnberg, Deutschland,  
2014

Verlag SWG imex GmbH

## WIRTSCHAFT UND MANAGEMENT: PROBLEME DER WISSENSCHAFT UND PRAXIS

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**Wirtschaft und Management: Probleme der wissenschaft und praxis:**  
Sammelwerk der wissenschaftlichen Artikel. Vol. 1 - Verlag SWG imex GmbH,  
Nürnberg, Deutschland, 2014. - 348 S.

**ISBN 978-3-00-048438-4**

Das Sammelwerk der wissenschaftlichen Artikel ist nach den Ergebnissen der wissenschaftlich-praktischen Konferenz "Wirtschaft und Management: Probleme der wissenschaft und praxis" herausgegeben und ist eine wissenschaftlich-praktische Veröffentlichung. Hier gibt es die wissenschaftlichen Artikel der Studenten, Aspiranten, Doktoranten, Kandidaten und Doktoren der Wissenschaften, der Forscher und Praktiker aus Europa, Russland, aus der Ukraine, aus nahem und fernem Ausland. In den Artikeln sind die Forschungen berichtet, die Prozesse Veränderungen in der Struktur der modernen Ökonomik und des Staatsaufbau wiedergeben. Der Sammelband ist für Studenten, Aspiranten, Doktoranten, Hochschullehrer, Forscher, Praktiker und an Tendenzen der Entwicklung der modernen ökonomischen Wissenschaft interessierenden Menschen bestimmt.

**ISBN 978-3-00-048438-4**

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международных организаций, страны СНГ отстают от среднемирового уровня конкурентоспособности на 28 %, что соответствует приблизительно 92 месту из 144 стран мира. Среди стран региона наиболее конкурентоспособными являются Казахстан и Россия, которые достигли к настоящему времени среднемирового уровня. Азербайджан и Украина приближаются к этому уровню, отставая от среднемировых показателей лишь на 10-20 %. Армения, Грузия и Молдавия в большей степени отстают от среднемирового уровня конкурентоспособности (на 20-40 %), а Киргизия и Таджикистан значительно отстают от среднемировых значений (на 40-60 %).

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### CLARIFICATION OF THE PRINCIPLES OF STATE FINANCIAL CONTROL

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### УТОЧНЕНИЕ ПРИНЦИПОВ ГОСУДАРСТВЕННОГО ФИНАНСОВОГО КОНТРОЛЯ

*In this paper an analysis of international experience in building effective system of state financial control is performed. For an analysis of the publications of a large number of scientists identified key challenges to creating an efficient system of state financial control. Consider and analyze the interaction of the functions of financial control. The results of the analysis formed the conclusion of the heterogeneity of state financial control, which allowed to specify the principles of public financial control both quantitatively and qualitatively and also introduce a new classification due to the allocation of general and specific principles of public internal financial control.*

**Keywords:** state financial control, the principles of public financial control.

*В статье проведен анализ мирового опыта в сфере построения эффективной системы государственного финансового контроля. По результатам анализа публикаций большого количества ученых определены основные проблемы на пути построения эффективной системы государственного финансового контроля. Рассмотрено и проанализировано взаимодействие функций государственного финансового контроля. По результатам проведенного анализа сформирован вывод о неоднородности системы государственного финансового контроля, что позволило уточнить принципы государственного финансового контроля как количественно, так и качественно и к тому же представить новую их классификацию за счет выделения общих и специфических принципов государственного финансового контроля.*

**Ключевые слова:** государственный финансовый контроль, принципы государственного финансового контроля.

State control in the field of financial management is one of the most effective tools in market relations, it provides efficiency of public finance management. Response to the issues related to the need to reform the current system of state financial control, Ukraine should look based, in particular, and the experience of Audit Institutions in other countries to use their positive experiences in this area.

Analysis of the works of such leading scientists as O. Baranovsky, I. Basantsova, N. Vyhovsky, I. Drozd, O. Somenkova, M. Sivulskogo, V. Symonenko, N. Synyuhinoyi, V. Stepashin, I. Stefaniuk, V. Pihotskoho, V. Shevchuk showed that improving the existing system should start with the model selection function, the development of common scientific and methodological principles of using existing international practice forms and methods of control.

The article reviews the main approaches to the formation of an effective system of public financial control and the essence of the existing principles of state financial control.

In all countries with established democratic forms of governance and developed market economies has an effective system of public supervisory bodies - the parliamentary and government.

The experience of developed economies, which have a long tradition Audit Institution indicates that the structural organization of state financial control relates primarily to the separation of control objects and the need to create horizontal and vertical power relations based on clear separation of control powers.

Thus, in some countries (France, Austria, Germany, UK, USA) system of Government Auditing built on common principles and standards. It provides a systematic standardization interaction Audit Institutions in the world practice; creates organizational and methodological basis of their expertise and provides the system properties of self-organization; causes a synergistic effect in the system of Government Auditing unites employees Audit Institutions.

It is believed that the development of the Institute of Government Auditing began with the formation of Supreme Audit Institutions Finance, which at the same time is independent of internal and external issues of their activities.

The higher echelons external audit, united by a common purpose, object and forms of control, subordinate unified principles, even in some cases a separate control power.

The world practice, accumulating the knowledge about the regulatory, legal and institutional features (authority, status, functional independence), identifies the various principles of procedure Audit Institutions and consequently - consider different hierarchical system of control procedure (Table. 1). The overall trend of developing of the supervisory bodies is to increase efficiency "PFM" (France, Austria, Belgium, Sweden, Romania, etc.).

Table 1

Analysis of the types of higher state audit of foreign countries

Higher body type	Country	Description
<u>The court of law function</u>	France, Belgium, Luxembourg, Portugal, Greece, Spain, Iceland	This authority makes a decision that should not be approved by somebody else. In Greece and Portugal, these courts are part of the judicial system, in other countries they operate separately
<u>Collegiate structure without the right to make decisions, but have the power of judicial (European Court of Auditors)</u>	Germany, the Netherlands, Switzerland, Russia, Czech Republic	Related countries with a federal structure
<u>Independent control management</u>	UK, Ireland, Denmark, USA, Austria, Canada	Headed by the Comptroller General or the President
<u>Test management in government, who heads the Comptroller General</u>	Sweden, Finland, Belarus, Slovenia	Higher authorities belonging to the structure of authorities. Thus both Sweden and Finland have two supervising organizations - body, accountable government, and another controlling body, headed by members of Parliament

Compiled by the author based [21,22]

Research in this area suggest that it is functioning independent Supreme Audit Institution in the country allows, regardless of the political and economic structure of the state, society and provide political leadership objective information as to how the government economically, efficiently and effectively manages public financial resources.

Ukraine seeks to integrate into the world economy and the legal community and thus control system of public finance must meet certain standards, including the provisions of the Lima Declaration of Guidelines Audit Institutions, adopted in 1977. IX Congress of the International Organization of Supreme Audit Institutions (INTOSAI).

Today there are many views as to scientists who look to have a holistic system of control of public finances.

The first and unaddressed issues functioning of an integrated system of state financial control is the choice of an appropriate model of a unified system SFC: rigid vertical, liberal constitutional or institutional [30, p. 80].

Among scientists widely believed that the first step that will provide solutions to many of the system control of public finances is to create a separate independent bodies with their vertical hierarchy and accountability to the public. In particular, M. Bilokolodov states that "... no single vertical rigid state control systems, covering its activities all spheres of public life, most are caused confusion on the ground [3, p.14]». O. Somenkov notes: "The first conclusion is the requirement for an audit in accordance with the principle of rigid centralization ... Decentralize financial control - then leave it essential - to assess the audit trail from a financial point of view [31]». In the opinion of V. Zakharov, "... the effectiveness and efficiency of control in the state associated with a very important issue - the design of a single vertical hierarchical state control [18]».

Thus, according to N. Dorosh, SFC system for international experience should be structured as follows:

- Higher Audit Institutions, which reports directly to the president or parliament, and entrusted with the flow control as well as the spending of public funds;
- Reformed state control and audit departments of ministries and agencies that are subject to a higher body of state financial control and the appropriate department or agency [15, p. 48].

Radically opposing view is that at each stage of control over the formation, use and disposal of public funds and property to be saved all currently applicable regulatory authorities, combined in [25, p. 23].

L. Ovsyannikov believes that "system-organizational hierarchical order audit should focus on coordinating the activities of the supervisory authorities of guaranteeing and ensuring their independence" [23, p. 33-57].

Kirikov E. believes that one of the possible solutions to these problems is the same institutional approach to building control systems in public finance [19]. This approach takes into account two interrelated factors that are crucial for the formation of an integrated system SFC, organizational and legal. Pryhilnyky this approach argue that it will separate the constitutional state financial control from other forms of control over the management of public financial resources, including presidential, governmental, judicial, prosecutorial, audit etc. [13, c. 7-14].

We also believe that the feasibility of choice of a model of a unified system of control of public finances should not be understood solely limited existing options. Although the Ukrainian economy is not something extraordinary, and has much in common in the way of the development of the economies of neighboring countries and countries with a socialist past, while specific need exists, therefore, the need for building native system of Government Auditing is fully justified.

Formation of an effective system should be based on common rules, principles of operation, with the task and with clearly defined roles and division of regulatory functions and powers of each, based on modern forms and methods of control. The system should be coordinated and chaired the only independent higher Audit Institution with enough extended powers. In a market economy the financial mechanism of the state is the share of financial and economic policy capable of the most active improvement, which permanently embeds new items that require adequate tools to monitor

their use and effectiveness, in fact - system control technologies that meet modern requirements economic Growth [2].

Summarizing the above listed, consider not using a particular model will provide its complete and effective operation, and the ability to quickly be changed in a market economy (permanently embedded new elements that require the use of appropriate tools for monitoring their effective use of technology and system control that meet the modern requirements of economic growth) [2, p. 432-437].

Note that the state financial control in a market economy is not homogeneous. There are many classifications that allow you to more accurately understand its essence, to reveal the mechanism of functioning relations which it expresses, to identify specific characteristics of its various components.

In our opinion, the most accurate and efficient to convert existing in an effective system of state financial control is a feature that characterizes the relationship between the controlling and controlled subject and object control and divides into two subsystems - external and internal. So, today, the usual view is that external control is carried out by an independent body within their constitutional powers are relatively external authorities, ministries, departments and not part of their structure. The internal control is carried out within the executive branch.

Thus, the baseline system of state financial control is internal control, which is defined as a continuous process control, which is held internally and responsibility for the results lies with the management body. External control is more impartial compared to previous components and is a reflection of an independent interpretation of the financial and other reporting, internal control effectiveness of the organization and optimality use of resources provided.

Any control is possible only if the definition of the subject, which is designed to carry it. Thus, the competent authority of internal financial control is the State Financial Inspectorate under the Ministry of Finance of Ukraine. As for the subject of external financial control, there is provided a number of requirements to be followed, as the only independent body will be able to act on behalf of and in the public interest. In Ukraine this authority is Audit Chamber.

To better understand the nature of these sub-system of the audit of the basic elements look more through the prism of "purpose - means - results" [30].

The first and the main difference between external and internal state financial control is the goal. If, for internal financial control key issue is to identify deviations guilty of unlawfully and misusing public funds, then the outside control raises the problem of determining an effective, legitimate and targeted use of public funds, property and property rights entities that own, manage and / or use them on behalf of and in the public interest.

Despite the differences between the above subsystems within a unified system of public financial control should zaksentuvaty attention to common features. These can safely include features that are common to the entire system SFC. In a broad sense when considering the role of the function of a facility within a system that is due to the results of its operations. Accordingly, as a result of our analysis of the main approaches to determining the nature and range of functions SFC, joint function, shown in Fig. 1.

The list of functions is provided in full operation as external and internal financial control system of social relations.

If the functions of state financial control are common in nature, the principles reflect intrinsic differences between external and internal financial control. Compliance with common general principles of organization and functioning of the internal and external financial authorizing Audit Institutions provide the public and the political leadership of the country information on the legality, appropriateness and efficiency of state power and the use of public funds. Consider the interaction of the principles of internal and external financial controls more.

Generally, scientists, a large amount principles SFC, including: professionalism, efficiency, completeness, flexibility, planovist, continuity, scientific, completeness coverage of the independence, effectiveness, impartiality, etc. However, enforcement of these principles by the

author - the most important means of organization and management of the entire system. Let us consider the interaction of these principles.

The independence is a basic principle of the external independent financial control. The independence of the external audit must be guaranteed by the Constitution, relevant laws and provided special status that these authorities should not go into any of the three branches of government. As noted Postnikov A. feature of the constitutional status of such bodies is that they must carry out their functions independently of other public authorities [28]. Consolidation of administrative functions for the body which has an independent legal status allows them to fundamentally different basis for a more sustainable basis, excluding the effect of short-term political factors, which are exposed to more executive power. The independence of public authorities implies the absence of subordinated relations with other public authorities, unacceptable interference with the exercise of their powers.

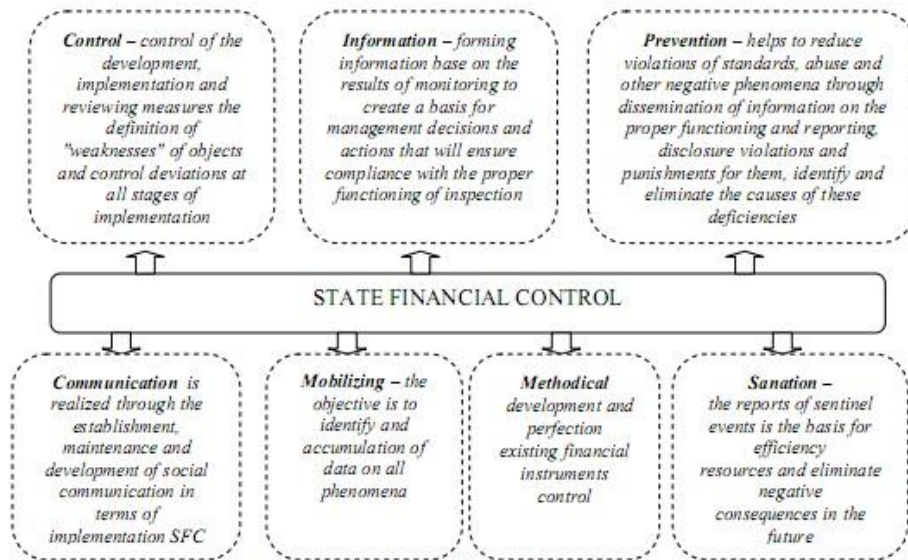


Figure 1. Functions of State Audit [6,13,24,5]

This principle ensures the autonomy of higher authority - the possibility of self-selection of methodological approaches to organizing and conducting audits, preparation and approval of their plans of work, subject programs control measures, shape, structure and content of the audit reports.

The principle of publicity suggests that the results of the external audit must be affordable. This is a sign of a democratic society. Publicity is ensured by providing current and final reports higher authority to state and published findings in the public domain, with a view to ensuring compulsory public, commercial and other secrets protected by law. Publications should be subject not only to report materials on the results of the audit, but the measures taken by public authorities for the audit.

It is widespread reports by external financial controls and regulations on the results of its audits promotes good practice work with public funds. Always notification of decisions and actions of government services and officials usually do not have formal authority to veto these publications, although their comments may be included in the message. Reports of the external audit is publicly available and published in the media (media) to the public. Often these bodies hold a press conference on the materials of their work, discuss the annual report and the final version as published report.

Publicity plays a significant role in strengthening the position and social status of the external audit. Often occurs when control of counting are ousted executive (and sometimes legal) power, but being published in the media, they have a particular impact on power. Also, the media play an important role in shaping public attitudes to authority external financial control. This is important, since the effective work of these bodies is impossible without public support and assistance of his parliament.

The principle of specialization is an excellent principle of internal financial control and is in need of a clear definition of issues, which deals with internal controls. Unlike external, internal financial control provides information on legal and targeted use of public funds, while the range of external control expanded to study the problems of resource efficiency of all types and levels. However, this does not mean the limitations of internal control, because, as is well known, specialization increases productivity and improves the efficiency of operations.

The principle of legality is the first among the common principles and stresses the need to comply with regulatory acts, because illegal activities can not be implemented in the public interest.

The principle of efficiency - is to achieve the goals of state financial control at the lowest possible cost as during the same controls and procedures impact on the overall project.

Also, this principle provides for effective interaction in a set of control bodies, objects and control technology in the definition of the object of public administration in relation to strategic objectives, analysis and evaluation of measurement data and making the necessary corrective actions.

The principle objective is to impartiality in drawing up conclusions based on the research results to be confirmed by the totality of the evidence. All materials that reflect the real financial and business control facility should be evaluated thoroughly and impartially. Subjects controls have no right to interfere in the operations of the control object, and to assess it in terms of compliance with current legislation. To ensure compliance with this principle can only be due to a number of approved under applicable laws regulations.

Preventiveness principle necessitates prevent violations and inefficient use of national resources instead of limiting measures only on the detection of errors.

The principle of target orientation points to the need to respect and a clear understanding of the purpose of control measures.

The principle of coordination due to the necessity of coordinating between different agencies and organizations, including control and in order to avoid duplication and improve performance audits.

The principle of execution is the need to not only detect violations and abuses, but the use of specific actions and measures to punish those responsible and prevent the recurrence of such events in the future.

Systems principle. State financial control is characterized by the complexity of the structure, the presence of multiple elements with complex relationships, dynamic behavior of the system as a whole and its individual elements, the existence of hierarchical and functional subsystems are developed on the basis of individual goals. Thus, this principle implies unity of the legal bases of space and functioning of state financial control, clear separation of functions, lack of overlap in the tasks performed, and the interaction between them.

In addition, this principle covers the entire system development and use of public financial resources throughout the country in accordance with the uniform requirements and entry control all state agencies into a single information space. The bodies of state financial control should have the right to coordinate with other agencies and organizations. This coordination begins in the early stages of strategic planning state, because the choice of criteria and key indicators of development is the key moment, as actually specifies the coordinates of a single space management resources, technology and development goals.

Consequently, the proposed principles of state financial control will fully cover all its sides, namely the systematic, self-sufficiency, comprehensive nature.

An important aspect of the functioning of the external audit is the presence of a higher authority, which in accordance with international law, must combine organizational, financial and functional independence. Compliance with the principles set out will allow higher audit institution to ensure the possibility of obtaining an unbiased assessment of the use of public funds and government activities in particular. Thus, the process of strengthening the state taking place in recent years objectively related to the need to enhance the role of the components in this context of state financial control, especially outside, since the efficiency of Government Auditing - an essential condition for the existence of a strong state and an important factor in nation building. Implement this condition may be the right choice because of the principles that outline and define the principles of control.

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## THEORETICAL FOUNDATIONS STRUCTURE FORMATION UKRAINE NATIONAL ECONOMY

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### ТЕОРЕТИЧНІ ЗАСАДИ ФОРМУВАННЯ СТРУКТУРИ НАЦІОНАЛЬНОЇ ЕКОНОМІКИ УКРАЇНИ

*The current research areas of economic structure system. The features of the existing approaches to forming effective structure.*

**Key words:** economic system, national economy, the structure of the branch.

*Розглянуто сучасні напрями досліджень структури економічної системи. Проаналізовано особливості сформованих підходів до проблем формування ефективною структури.*

**Ключові слова:** економічна система, національна економіка, структура, галузь.

Початковим етапом трансформаційних процесів в соціально-економічній системі є виникнення трансформатора, тобто потужного подразника, який має викликати значну кількість деформацій як системи, так і ланцюгові деформації структурних її елементів. Визначено, що такими трансформаторами можуть бути події історичного, політичного, соціального, економічного, інтеграційного, культурного характеру. Якщо потужність цих трансформаторів значна і система не може їх подолати, здійснюється перебудова цієї системи, що в свою чергу розширює дію трансформатора на підсистемний рівень та структуру, створюючи в результаті інші трансформатори. За таких умов на певному етапі утворюється якісно нова соціально-економічна система, що спостерігається виникнення нових характерних рис, якісних характеристик та інші значення інших кількісних показників. Таким чином, трансформована система може бути стабільною, або навпаки, відрізнитися від попередньої форми нижчим рівнем стабільності.

Трансформація соціально-економічної системи включає три основні етапи (рис. 1). Перший етап супроводжується кількісно-якісними змінами при збереженні системою стійкості та основних параметрів структури. Спостерігається зародження та початкове впливання трансформатора, що має вигляд незначних відхилень основних параметрів, характеризуючих систему [1]. Наприклад, зниження рівня валового внутрішнього доходу за рахунок зменшення обсягу виробництва сільськогосподарської продукції в результаті зниження врожайності сільськогосподарських культур як наслідок впливу природних факторів.

Наступний етап трансформаційного процесу характеризується якісними змінами системи, що відбуваються в результаті суттєвого впливу трансформатора та виникнення нових потужних зрушень, закладених на попередньому етапі. Зміни параметрів суттєві, з'являються нові характерні риси, що потребують виміру та оцінки. За таких умов відбувається переродження системи з порушенням стійкості. Основними фазами цього етапу