

Austrian Journal of Humanities and Social Sciences

**Nº 11–12 2014
November–December**



«East West» Association for Advanced Studies and Higher Education GmbH

**Vienna
2014**

Austrian Journal of Humanities and Social Sciences

Scientific journal

Nº 11–12 2014 (November–December)

ISSN 2310-5593

Editor-in-chief	Petra Busch, Austria
Consulting editors	Jolanta Lewicka, Poland Rostislav Komarov, Russia
International editorial board	Egor Rachynski, Ukraine Inshin Nikolay, Ukraine Alajos Fazekas, Hungary Slavka Konstantinova, Bulgaria Jennifer Mathieson, Scotland Hong Han, China Alessandro Massaro, Italy
Proofreading	Kristin Theissen
Cover design	Andreas Vogel
Additional design	Stephan Friedman
Editorial office	European Science Review “East West” Association for Advanced Studies and Higher Education GmbH, Am Gestade 1 1010 Vienna, Austria
Email:	info@ew-a.org
Homepage:	www.ew-a.org

Austrian Journal of Humanities and Social Sciences is an international, German/English/Russian language, peer-reviewed journal. It is published bimonthly with circulation of 1000 copies.

The decisive criterion for accepting a manuscript for publication is scientific quality. All research articles published in this journal have undergone a rigorous peer review. Based on initial screening by the editors, each paper is anonymized and reviewed by at least two anonymous referees. Recommending the articles for publishing, the reviewers confirm that in their opinion the submitted article contains important or new scientific results.

Instructions for authors

Full instructions for manuscript preparation and submission can be found through the “East West” Association GmbH home page at: <http://www.ew-a.org>.

Material disclaimer

The opinions expressed in the conference proceedings do not necessarily reflect those of the «East West» Association for Advanced Studies and Higher Education GmbH, the editor, the editorial board, or the organization to which the authors are affiliated.

© «East West» Association for Advanced Studies and Higher Education GmbH

All rights reserved; no part of this publication may be reproduced, stored in a retrieval system, or transmitted in any form or by any means, electronic, mechanical, photocopying, recording, or otherwise, without prior written permission of the Publisher.

Typeset in Berling by Ziegler Buchdruckerei, Linz, Austria.

Printed by «East West» Association for Advanced Studies and Higher Education GmbH, Vienna, Austria on acid-free paper.

8. Global downturn: In graphics. Доступно з: <http://news.bbc.co.uk/2/hi/business/7893317.stm>
9. Gesetz zur Umsetzung steuerrechtlicher Regelungen des Masnahmepakets «Beschäftigungssicherung durch Wachstumsstärkung» vom 21. Dezember 2008. – Bundesgesetzblatt, Jahrgang 2008, Teil 1, Nr. 64, ausgegeben zu Bonn am 29. Dezember 2008, S. 2896.
10. Obama's Financial Plan, Round One. Доступно з: http://www.businessweek.com/bwdaily/dnflash/content/jun2009/db20090617_527004.htm?chan=topstory
11. Pakt für Beschäftigung und Stabilität in Deutschland//Magazin für Wirtschaft und Finanzen. – 01/2009. – Nr. 66. – S. 4–5.
12. Finanzmarktstabilisierungsfondsengesetz vom 17. Oktober 2008//BGBl. – Nr. I. – S. 1982.

*Vasilyeva Tetiana Anatolyevna,
Ukrainian Academy of Banking of the National Bank of Ukraine
Doctor of Science, Professor, Head of the Department of Banking
E-mail: tavasilyeva@ukr.net*

*Sysoyeva Larysa Yuryevna,
Ukrainian Academy of Banking of the National Bank of Ukraine
Ph. D., Associate professor, Department of Banking
E-mail: l.yu.sysoieva@uabs.edu.ua*

*Vysochyna Alina Vladimirovna,
Ukrainian Academy of Banking of the National Bank of Ukraine
Postgraduate student, Department of Banking
E-mail: av_vysochyna@meta.ua*

Peculiarities of the local finance systems: evidence from European countries

Abstract: The key peculiarities of local finance system in European countries (specific features of local budget formation and directions of local budget expenditures) are analyzed in the article. On the base of this analysis the measures of local finance system transformation in Ukraine are developed.

Keywords: budget expenditures, budget revenues, local budget, local finance, local state financial independence.

Problem of the lack of financial independence of local governments in Ukraine at the present stage of the development of the national economy makes urgent the necessity of qualitative transformation of the local finances system, because it can help to gain positive results both at the local and the national levels. Thus it's very important to analyze the peculiarities of local finance systems in different European countries and develop on its base a special measurement system that may help to solve the problem of local states' financial independence in our country.

It's necessary to highlight that the main characteristic, which defines the level of local government financial self-sufficiency is dependence on transfers from the central government budget to local budgets. Systems of local finance that are characterized by more than 50% level of own revenues to total revenues ratio can be considered decentralized.

Comparative analysis of the structure of total revenues of local budgets in such countries as Denmark, Italy, United Kingdom, Sweden, Slovenia, Slovakia, Czech Republic, Moldova, Lithuania, Latvia, France, Estonia, Finland, Spain, Hungary, Poland, and Romania enables us to conclude that most of the local budgets are formed mainly from its own revenues. Thus, for example, about 62% of local budget revenue in Denmark is its own revenues, in France — about 63%, in Finland — 72%, in Sweden — 80%.

Local budgets of the post-socialist countries are the most dependent on the central government. Such countries as Lithuania, Romania, Slovakia, Slovenia, have the share of transfers from central to local budget at the level about 20%, but there are initiated the transformation processes towards deepening of financial independence. However, local budgets in Albania are the most financially dependent on transfers from the central

government budget (transfers from the central government budget occurs more than 96% of local budgets total revenues) [1].

The financial autonomy of local budgets in France, Finland, and Belgium are ranging from 70 to 55%. The basis of its financial autonomy is local taxes and local premiums to national taxes. However, the autonomy of local budgets in the Nordic countries is provided mainly through the collecting of direct local taxes (property taxes, taxes on heritage etc.). For example, the direct local taxes to current income ratio is nearly 64% in Sweden, in Norway — more than 55% [2].

An important contribution to the revenue of the local budgets of the European countries provides property tax. Share of this tax in the tax revenue of local budgets is strongly varying: for example, in the UK it is 99.5%, in France and Spain — about 30–40%. It is interesting, that in most European countries Attention the implementation of this tax is obligatory because the property is the most important tax base. The main problem of the administration of this tax is fair assessment of the property value and the lack of a direct link between the value of the property and income that gets its owner.

In the Nordic countries, where the living standards are the highest, municipal income taxes play an important role in budget revenues formation: for example, in Sweden on average about 70% of total revenues is formed by this taxes, in Denmark — more than 40%, and in Norway — more than 35% [6].

Thereby, local budget revenues in European countries are dominantly formed by tax revenues and different kinds of transfers from central budget, non-tax revenues play a much smaller role in the composition of revenues. The level of non-tax revenues is ranging from 10% to 30%. Thus, non-tax revenues of local budgets in Belgian are slightly higher than 30%, in Sweden — 15%, in Norway — 14.5%, in Austria and the UK — 14%. The level of revenues from municipal property depends on its size and nature, as well as on the specifics of municipal units' activity [3].

Development of market relations causes growing of incomes from business activity in non-tax revenues of local budgets in most post-socialist countries. The volume of this type of non-tax revenues is more than 40% in Poland, Czech Republic and Slovenia, in Bulgaria, Slovakia, Hungary — about 20%, and in Latvia and Romania — about 10%.

Share of administrative charges and fees, income from non-commercial sales, from fines and penalties in the structure of non-tax revenue of local budgets of Den-

mark, France and Spain is over 60%, in the UK — over 40%, in Sweden — over 10% [1].

Analyzing the European countries experience of local budget expenditures, it's necessary to highlight that local budgets expenditures in different countries are somewhat similar. Typically, from the local budgets such spheres as local police, social infrastructure, programs of local importance, implementation research and development programs etc. are funded. Besides, the significant portion of expenditures is used for financing social and cultural purposes (for example, primary and secondary schools, health care etc.). Thus, In Germany, this type of expenditures is about 25% of local spending, in France — more than 33%, and in the United Kingdom — more than 40%. In Germany the costs of higher education is also covered by local budgets. The cost of funding health care sphere in such countries as Norway, Sweden, and Finland is more than 50% of local budget expenditures. Rather important section of local spending is funding of housing and communal services (sewerage, water supply, transport companies, urban landscaping, road maintenance etc.) [4].

In some there is division on current and property expenditures, so local budget revenues can be used both for the current and the investment needs. That is why all countries have current budget and development budget. Typically, the current budget is directed to cover operating costs and development budget — on capital expenditures, implementation of investment programs and so on [4].

Unlike developed European countries, Ukrainian system of local finance is based on the extensive methods of economic development, which inevitably leads to ineffective use of local budget financial capacity. In order to improve the use of local budgets in Ukraine European experience and legislation should be considered, especially in such aspects as disclosure of financial performance indicators of local state management in spending on local public services, setting of personal responsibility of local government servants for the objectivity and reliability indicators in the financial sector, the introduction of an independent audit procedures in local government and others.

Based on the research of peculiarities of local finance systems in European countries it can be proposed the next measures that can help to transform national local budget system: increase of fiscal role of local taxes and fees, a shift from taxation of income to taxation of property, increase of the non-tax revenues associated with the activity of the municipal government, expanding the use of municipal borrowing.

Besides, there should be strong linkage between local budget revenue and expenditure for different purposes, so the volume of appropriations shouldn't exceed the financial capacity of local state. It's also could be useful to expand the activity of local governments in financing of investment projects (it can be realized, for example, through public sec-

tor and business cooperation in public-private partnership).

Implementation of all these measures in Ukraine will provide the opportunity to optimize the inter-governmental relationship with regards to the specific needs of funding of social and economic development of the administrative units.

Reference:

1. Большенко С. Ф. Особливості формування місцевих бюджетів в Європейських країнах [Електронний ресурс]/С. Ф. Большенко, Н. І. Нікіфорова. – Режим доступу: http://www.kpi.kharkov.ua/archive/Наукова_періодика/vestnik/Технічний%20прогрес%20та%20ефективність%20виробництва/2009/6/3_Volchenko_dr.pdf.
2. Бондаренко А. І. Вплив держави на формування місцевих бюджетів у країнах Європи [Електронний ресурс]/А. І. Бондаренко. – Режим доступу: <http://www.kbuara.kharkov.ua/e-book/tpdu/2010-4/doc/2/13.pdf>.
3. Чорна Н. Зарубіжний досвід формування місцевих бюджетів та можливості його застосування в Україні [Електронний ресурс]/Н. Чорна. – Режим доступу: <http://oldconf.neasmo.org.ua/node/734>.
4. Латинін М. Фінансово-економічне забезпечення функціонування органів місцевого самоврядування в Україні/М. Латинін//Публічне управління: теорія і практика: зб. наук. праць. – Харків, 2010. – № 1. – С. 29–35.
5. Булій Н. О. Особливості формування та використання коштів місцевих бюджетів України у контексті досвіду зарубіжних країн [Електронний ресурс]/Н. О. Булій. – Режим доступу: http://www.rusnauka.com/12_KPSN_2013/Economics/3_135831.doc.htm.
6. Пігуль Н. Г. Європейський досвід формування доходів місцевих бюджетів/Н. Г. Пігуль, І. М. Боярко, О. В. Люта//Вісник Хмельницького національного університету. Сер. Економічні науки. – 2012. – № 5. – Т. 2. – С. 138–142.

*Igebaeva Fania Abdulhakovna,
candidate of philosophical sciences, assistant professor of philosophy,
sociology and pedagogy, Bashkir State Agrarian University
E-mail — igebaeva.fania@yandex.ru*

The choice for enterprise management style of agrarian production

Abstract: The article the analysis of peculiarities of different management styles. Shows the importance for a modern manager of using creative leadership style as the most perspective.

Keywords: styles of management, management principles, efficiency of management activities.

*Игебаева Фания Абдулхаковна,
Башкирский государственный аграрный университет,
доцент кафедры философии, социологии и педагогики
E-mail — igebaeva.fania@yandex.ru*

Выбор стиля руководства на предприятиях аграрного производства

Аннотация: В статье проведен анализ особенностей различных стилей управления. Показана важность применения современным менеджером творческого стиля руководства как наиболее перспективного.

Ключевые слова: стили руководства, принципы управления, эффективность управленческой деятельности.

Анализ управленческой деятельности в период формирования российского аграрного рынка позволяет сделать вывод о том, что одним из решающих усло-

вий успеха руководителя является необходимость обеспечения его влияния на своих подчиненных с целью полной их самореализации в профессиональной сфере.

Contents

Section 1. Archaeology	3
<i>Romashko Aleksandra Vladimirovna</i>	
Metal cauldrons' sizes in relation to social status of Scythians buried with them	3
Section 2. Demography and ethnography	6
<i>Sorokin Sergey Anatolievich</i>	
The history of urbanization in Japan	6
Section 3. Study of art	12
<i>Allamuratova Xurliman Nurullaevna</i>	
Karakalpak national clothes differences	12
<i>Lupovskaya Khristina Pavlovna</i>	
Lead us to the truth, the good, and the tea table (The unknown collage of artist Varvara Bubnova)	14
<i>Mdivani Tatsiana Gerassimovna</i>	
Spätromantische harmonische Techniken, oder Besondere Tonalitätszustände im Schaffen von R. Strauss und G. Mahler.....	17
<i>Chai Hong</i>	
Questions about studying the specifics of chinese traditional painting.....	21
Section 4. History and archaeology	24
<i>Babenko Lyudmila Leonidovna</i>	
Participation of Soviet sekret services in closing down the churches and religious structures in Ukraine (1920–1940ies)	24
<i>Chinguiz Oveys Gajar, Nazila Bagir Soltanova, Leila Vahid Karayeva, Rahimov Nizami</i>	
Bronze bracelets — the cash equivalent of the Bronze Age	27
<i>Zeynalov Arif Einaly ogly</i>	
European charm of the Caucasus, Azerbaijan.....	30
<i>Koshovyi Sergii Anatoliyovitch</i>	
Features of development of ancient China during the Warring States	34
<i>Lupovskaya Khristina Pavlovna</i>	
Martha Vyacheslavna Shchepkina (By the 110th anniversary of her birth)	40
<i>Otamas Inna Grigorevna</i>	
Sources from the history of introduction of records keeping in management processes (by the example of Cherkassy region, Ukraine, 1970s – 80)	45
<i>Petrova Valentina Dmitrievna</i>	
Radionewspaper in Yakutia	47
<i>Khramkova Elena Lenarovna</i>	
The history of the Republic of Tatarstan during the Great Patriotic War in studies of A.Sh. Kabirova	51
Section 5. Cultural studies	55
<i>Gordeev Vladimir Anatolievich</i>	
Interference of folk heritage and ethnic culture on the formation of the dance vocabulary Polesie	55
<i>Markevich Larisa Anatolyivna</i>	
Synthetic artistic language of ukrainian national ballet performance as a result of ethno-national identification of the Ukrainian choreographic culture.....	58
<i>Nykorak Nataliia Yurievna</i>	
Features musical dramaturgy of vocal cycle Y. Yaroslavenko “Spring Nights”	63

<i>Tereshchenko-Kaidan Lily Vladimirovna</i>	
Handwritten Slavic (kirilichnoe) heritage monastery Zograph located on Mount Athos — sample diversity of Slavic Culture	67
Section 6. Linguistics.....	71
<i>Kozhukhovska Iuliia Vitaliivna</i>	
Slot FANTASY in frame structure «Ship as a means of travel» in Modern Greek Poetry of XX century.....	71
<i>Radchenko Marina Vasilievna</i>	
Active processes in word formation of modern Russian and Croatian languages.....	74
<i>Schirjaeva Oksana Witalijevna</i>	
Informativ-analytischer Mediendiskurs des Business-Presse: kognitiv-kommunikativer Analyse.....	79
Section 7. Pedagogy.....	82
<i>Mirsa Natalja Viktorowna, Andrejewa Olga Alexandrowna</i>	
Über die formierung des fremdsprachlichen kompetenzbereiches der studenten der nichtsprachlichen fachrichtungen der hochschule	82
<i>Akhmedova Muminat Garunovna</i>	
Regional factors in the formation of teacher’s ethno-cultural competence.....	85
<i>Hauriak Elena Dmitrievna</i>	
Development of the theory of physical education of a person in the works of Ukrainian teacher Hrygorii Vashchenko (1878–1967)	88
<i>Gromova Olga Nikolaevna</i>	
The relevance of the professional development preparation of specialists of economic profile in the context of globalization	93
<i>Ermakova Iulia Igorevna</i>	
Implementation of regional component in the interpreters’ linguistic training as an important aspect of the professional competence formation	96
<i>Zaichenko Nataliia Ivanivna</i>	
Establishment of social and pedagogical ideas in Spain in the context of regenerationism in late XIX and early XX century.....	100
<i>Kondrashova Olga Wladimirowna</i>	
Entwicklungsumgebungsgestaltung der zukünftigen Manager der Organisationen: Lernziele	103
<i>Kredenets Nelia Dmitrievna</i>	
Forming the professional competence during the practical trading in younger specialists in the field light industry.....	106
<i>Shashtygarin Mussa Mustafievich, Kudassova Gulmira Zhenisovna, Mukhangaliyeva Shnargul Aidabaevna</i>	
The use of computer technology in the educational field of “Technology”	112
<i>Lobach Natalia Vjacheslavovna</i>	
Formation of information and analytical competence of future doctors by means of electronic educational and methodical complex	115
<i>Lyashenko Mariya Sergejevna</i>	
The use of Learning Management System (LMS) in teaching a foreign language in the university.....	118
<i>Nemchenko Sergey Gennadievich, Berdyansk State Pedagogical University</i>	
Traditional and reflexive management of an educational institution: peculiarities and differences.....	123
<i>Pazylova Altynay</i>	
Questions of studying language and improve the communicative in the non-linguistic environment	126
<i>Pozdnyakova Natalya Olegovna</i>	
The introduction in the educational process of automated educational systems	129

<i>Sulyma Oksana Viktorovna</i>	
Kindertagesbetreuung für Kinder unter drei Jahren in Deutschland	131
<i>Filippova Yuliya Sergeevna, Timofeeva Natalia Borisovna</i>	
Children with mental retardation in primary schools.	134
<i>Shadiev Rizamat Davranovich, Kamolov Iftixor Baxtiyorovich</i>	
Pedagogical model of professional education in jewelry art: basic parameters of the concept	137
<i>Shmakov Efim Vitalievitch</i>	
Dynamique des indicateurs de l'organe de la vision chez les jeunes sportifs et sportives atteints par la myopie de faible intensite et le spasme d'accommodation.	142
Section 8. Political science	145
<i>Krylov Dmitry Anatolyevich</i>	
Stubs development: Life in politically backward country	145
<i>Shamin Igor Valerevich, Kuklina Alla Serguïéievna</i>	
Perspectivas para el desarrollo de las relaciones entre España y Ruisa. La crisis en Ucrania	154
<i>Spivak Marina Viktorovna</i>	
Public transformations and threats to the health of humanity	156
Section 9. Psychology	160
<i>Lomakovskaya Irina Semenovna</i>	
Once more about the family	160
<i>Sheleg Liliya Sergiïvna</i>	
Personali characteristics as the psychosomatic disorders determinant for law enforcement officers	164
Section 10. Sociology	169
<i>Budanova Alexandra Borisovna</i>	
Development problems of the political Internet communication in Ukraine	169
<i>Vanina Clavdia Ivanovna</i>	
Sociological views of A. P. Shchapov	173
<i>Sodikova Shohida</i>	
The role of the older generation in the education of young people.	178
Section 11. Philology	181
<i>Bigeva Larisa Halidova</i>	
Kategorie Expressivität und Ihre Arten	181
<i>Bicharova Mariya Mikhailovna</i>	
New approach to genre classification of mass-media discourse	183
<i>Brodyuk Yuliya Mykolayivna</i>	
Artistic expression of time-space in trilogy «Zhmenyaky» by M. Tomchaniy.	186
<i>Dushyna Svetlana Aleksandrovna</i>	
Maksym Ryl'skyi's intimate epistolary as a form of poet's creative individuality embodiment	189
<i>Ierusalimsakaia Anna Alexandrovna</i>	
Dephraseologisation as a way to create laguage-game in online communication.	193
<i>Kamilova Saodat Ergashevna</i>	
The conception of an individual in modern Russian and Uzbek short stories.	196
<i>Koneva (Haan) Marina Gennadievna</i>	
Apprentissage des langues autour des médiations artistiques (art-thérapie de coloriage)	199
<i>Mustafina Gulzhan Kanapieva, Nikambaeva Saule Serikposynovna,</i>	
<i>Suleymanova Svetlana Aynadievna</i>	
Anglicisms in the names of popular professions (on the material of Kazakhstani press)	210
<i>Nikambaeva Saule Serikposynovna, Suleymanova Svetlana Aynadievna, Mustafina Gulzhan Kanapieva</i>	
Interpretation problem in Literary Studies	213

Section 12. Philosophy	216
<i>Kozlova Olga Valerievna, Lyudogovskaya Natalia Aleksandrovna</i>	
Contradictions of patriotism in modern Russia	216
<i>Pankova Ekaterina Sergeevna,</i>	219
<i>Kazan Federal University</i>	
Human “bodies”: social and philosophical approach	219
Section 13. Economics and management.	224
<i>Arefiev Sergey Olegovich</i>	
Competence-intellectual enterprise restructuring.	224
<i>Barida Nadezhda Petrovna</i>	
The influence of the monetary policy` s transmission mechanism on the effectiveness of money issue and development of the economy	226
<i>Buryak Oleh Petrovich</i>	
Experience of anticrisis state administration of foreign countries and possibility of his adaptation is to Ukrainian terms.	229
<i>Vasilyeva Tetiana Anatolyevna, Sysoyeva Larysa Yuryevna,</i>	
<i>Vysochyna Alina Vladimirovna</i>	
Peculiarities of the local finance systems: evidence from European countries.	233
<i>Igebaeva Fania Abdulhakovna</i>	
The choice for enterprise management style of agrarian production	235
<i>Mazitova Alisa Rifilevna, Tasmukhanova Alfiya Ersainovna</i>	
Systematization of restructuring in the oil and gas production complex.	238
<i>Poljakow Andrej Vladimirovich</i>	
Perspektiven der Enwicklung von Wirtschaft, Marketing und Management in der Republik Kasachstan	243
<i>Poljakow Andrej Vladimirovich</i>	
Die Zollunion	244
<i>Portnova Natalia Arkadievna, Sorokin Sergey Anatolievich</i>	
Demographics of the US economy	246
<i>Salnikova Olga Fedorivna</i>	
Conceptual principles of development of supervising documents concerning transformation of the military-industrial complex of Ukraine	251
<i>Sakharova Larisa Anatolievna</i>	
Industry of Russia in global measurements	254
<i>Stefanchuk Elena Nikolaevna</i>	
The decline in industrial employment and value added growth	260
<i>Strizhyk Uliana Romanovna</i>	
Analysis of consumer industry of Ukraine.	265
<i>Filchakova Natalia Yurievna, Vovchenko Natalia Genadievna</i>	
The algorithm of financial monitoring in order to detect the risk of the Bank’s participation in the process of money laundering	269
Section 14. Science of law.	274
<i>Bobrik Vladimir Ivanovich</i>	
Application of the action approach in investigation of the problematic issues of optimization of civil proceeding	274
<i>Gerasymchuk Nataliia Viktorivna</i>	
“World government” or world without order	277
<i>Moiseewa Tatiana Michailowna</i>	
Gesamte Eigentum des Vermögens der Ehegatten in Russland	280

<i>Nedvedskaya Valery Anatolievna</i>	
The grounds and procedure limits the constitutional rights of citizens rassledovanie military crimes investigation authorities of Russia	283
<i>Ochir-Goryaeva Irina Kalinovna</i>	
General principles of regional governance in Russia: historical and legal analysis	285
<i>Nesterova Nadezhda Vladimirovna</i>	
Some features of the regulation of a civil contract	288
<i>Petrov Dmitriy Evgenyevich</i>	
Impact of socio-economic factors on differentiation of law	290
<i>Sadikov Allayar Adilbaevich</i>	
Administrative and territorial structure, state system and social-economic situation of Karakalpakstan.....	292