



Scientific journal «ECONOMICS AND FINANCE»

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ACTUAL PROBLEMS OF MODERN ECONOMY DEVELOPMENT

Collection of scientific articles

List of journals indexed



Submitted for review in

Conference Proceedings Citation Index -
Social Sciences & Humanities (CPCI-SSH)



Thorpe-Bowker®,
Melbourne, Australia
2015

Thorpe-Bowker®, Melbourne, Australia

ACTUAL PROBLEMS OF MODERN ECONOMY DEVELOPMENT

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Actual problems of modern economy development: Collection of scientific articles. -
Thorpe-Bowker®, Melbourne, Australia, 2015. - 332 p.

ISBN 978-0-9942661-0-1

Collection of scientific articles published on the results of the International scientific and practical conference "Actual problems of modern economy development" is the scientific and practical publication, which contains scientific articles of students, graduate students, Candidates and Doctors of Sciences, research workers and practitioners from Europe, Russia, Ukraine and from neighbouring countries and beyond. The articles contain the study, reflecting the processes and changes in the structure of modern economy and state structure. The collection of scientific articles is for students, postgraduate students, doctoral candidates, teachers, researchers, practitioners and people interested in the trends of modern economic science development.

ISBN 978-0-9942661-0-1

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норм раціонального використання природних ресурсів з метою отримання стійких економічних переваг. У широкому розумінні, під культурою природокористування можна розуміти застосування передових методик ресурсозбереження. Культура природокористування нерозривно пов'язана зі споживанням невідновних природних ресурсів. Нагадаємо, що в аспекті вичерпності природні ресурси традиційно поділяються на дві групи [8]: 1) Вичерпні: невідновні – мінеральні ресурси, земельні ресурси; відновні – флора і фауна; частково відновні – продуктивні с/г-придатні ґрунти, ліси, регіональні водні ресурси. 2) Невичерпні – кліматичні та водні ресурси планети.

За ступенем обмеженості використання природних ресурсів та можливістю виникнення екологічних конфліктів В. Сабадаш пропонує нову типологію [9]: а) ресурси, що використовуються без значних обмежень; б) ресурси обмеженого використання; в) ресурси, від використання яких треба відмовитися з подальшим пошуком заміників. І. Сотник додатково звертає увагу на таку конфліктогенну ознаку природних ресурсів, як рівень їх дефіцитності [10]. Сучасний досвід ідентифікації вичерпних природних ресурсів через процедуру їх класифікації має потенціал для удосконалення на основі урахування культурної компоненти [11], репрезентованої у табл. 3.

Таблиця 3

Класифікація природних ресурсів за ознакою еко-футуристичної цінності, розроблена на основі [12]

Еко-футуристична цінність	Пріоритет ресурсозбереження	Приклади ресурсів	Належність ресурсу до покоління
Гранична	Перший	Питна вода, мідна руда, дорогоцінні метали	Покоління Альфа (короткострокова перспектива)
		Рослинні ресурси, нафта, природний газ, уранові та залізні руди	Покоління Бета (середньострокова перспектива)
Низька	Другий	Морепродукти, вугілля, біомаса, гідроенергоресурси, деревина, алюмінієві руди, фосфорити, рекреаційні ресурси, гумусоутворення, асиміляційний потенціал	Покоління Гамма (довгострокова перспектива)
Висока	Третій	Вогнетривкі глини, скляна та цементна сировина, фотосинтез	Покоління Гамма (довгострокова перспектива)
Еталонна	Четвертий	Енергія вітру, геотермальна енергія, сонячна енергія	Покоління Гамма (довгострокова перспектива)

Урахування культурної компоненти сталого розвитку уможливає досягнення високих стандартів якості довкілля в системі національного природокористування.

Література:

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THE PROBLEM OF FORMATION OF PUBLIC AUDIT IN UKRAINE

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ПРОБЛЕМА ФОРМУВАННЯ СИСТЕМИ ДЕРЖАВНОГО АУДИТУ В УКРАЇНІ

In this article the basic problems of the state audit system in Ukraine are defined, highlighted the main criteria that form the final net effect and analyzed the efficiency of public finances on the basis of this integral indicator.

Key words: state audit, public finances, efficiency.

In statimmi визначено основні проблеми становлення системи державного аудиту в Україні, виділено основні критерії, що формують чистий кінцевий ефект та проаналізовано ефективність використання державних фінансів на базі даного інтегрального показника.

Ключові слова: державний аудит, державні фінанси, ефективність.

Problem. In the twentieth century internationally significant changes in the system of Government Auditing - namely, the transition from the principle of the estimated budgeting techniques to medium term resource availability and implementation of government programs budgeting, result-oriented. Such forms of control as inspections and audits began to be replaced by others, aimed at preventing violations and improve the efficiency of the economy as a whole. The result of this transformation views on the nature of state control fat appearance external financial control (state audit). Its essence is to the population as a sovereign state, independent information on the use of national wealth and resources.

Institute of Public audit has the right to an independent and independent assessment of the government, is not only an important element of the system to prevent possible errors of planning and execution of a violation of articles of the state budget, but also the function to ensure the legality of decisions of state [1].

It should be noted that in Ukraine during the audit, according to the traditional, post-Soviet approach to realize inspection to confirm the reliability of financial reporting undertaken by request of the owner of the entity. However, the western theory and practice has long departed from this narrow interpretation of the essence of the audit. Today, under the state audit understand a form of

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Analysis of recent researches and publications. The study of some aspects of the theory and practice Audit Institutions engaged in leading national and international practitioners and academics: V. Basantsov, V. Burtsev, N. Dorosh, I. Drozd, V. Zhukov, V. Melnychuk, S. Openyshev, V. Rodionov, S. Ryabukhin, A. Saunin, M. Syvulsky, V. Simonenko, J. Slobodyanyk, S. Stepashin, I. Stefanyuk and others.¶

Appreciating the contribution of these researchers in the development of the theory and practice of control of public finances, we must point out the need for the development of modern theoretical and methodological foundations of a unified system of public audit.¶

Bold unresolved problems. Today finally solved the problem of methodological support of state audit is a key obstacle to the establishment of an effective system of control derzhavnyh finance.¶

The wording of Article purpose. The article aims resolution of urgent problems of scientific and methodological support of the state audit in Ukraine.¶

Results. First of all, it should be clearly divided among themselves such thing as an external independent financial control and public internal financial control. The term

"Public Internal Financial Control" describes the control over the legality, appropriateness, completeness, timeliness and the allocation and use of public resources by public authorities and others. While in a state audit refers to anything related to the system of external independent public oversight of the activities of any state. A characteristic feature is their constant updating, revision of existing theories and concepts of control and audit, new forms and methods of government and public administration.¶

However, it should be noted that in foreign practice both these areas are not opposed to each other, but rather closely together. Problems clarify the conceptual apparatus is also closely related to the need to clarify the conceptual novelty of the Institute for Public Audit Ukraine. But the idea of state control on behalf of the Society for the efficiency of government is for our country objectively unusual.¶

Due to the distribution system of the audit and accordingly of higher state audit in various countries in 1953 was created the International Organisation of Supreme Audit Institutions (INTOSAI), which today is one of the most important organizations in the area of state control of public resources. One of the major points INTOSAI working was the adoption in October 1977 at the IX Congress of Lima Declaration of Guidelines on state audit [2].¶

According to the Lima Declaration state audit is required in managing public resources because the state is entitled to manage data resources directly from society. This audit is not an end in itself, but an integral part of public regulation [3].¶

The Declaration recognizes adherence to law and thought effective use of public resources is essential for the efficient management of public finances, which improves the efficiency of decisions taken by the relevant institutions [3].¶

Thus it is possible to isolate the factors that currently inhibit the processes of a system of state audit in Ukraine, including:¶

- The lack of clear priorities of the national economy;¶
- Ineffectiveness of the current legislation;¶

- Ineffectiveness of the organizational structure of the control system of public finance and the inadequacies of the existing institutional framework to international experience;¶

- Inefficient use of public resources and limited sources and forms of control system of public finance.¶

Today, with the establishment in Ukraine economy to market relations, there is a need for assessing the effectiveness of management of national resources, which should lead to modernization Audit Institution, send it to an in-depth analysis of public administration.¶

The problem of understanding the system of public audit efficiency is relatively new, and so clear and obvious is the fact that there are a number of outstanding issues which are important and form the general direction of this new economic problems. The evolution of any economic scientific thought is inextricably linked with the solution applied methodological issues, foremost of which is the promotion of the subject, purpose and method. How object and method are so closely, that it is hard to overestimate. Forming and selecting a method of audit should understand the purpose of research and clearly identify possible expectations.¶

Any activities intended to achieve certain objectives effect. A key form of external financial control is state performance audit, the main difference is the thrust of the simultaneous combination of the principles of economic efficiency. As noted in the preceding paragraphs, in considering features of this form, along with a number of advantages, it is not without some drawbacks, the main of which is the lack of understanding established category integral effect of which is to be laid in its foundation. In considering this issue and addressing issues related to the creation of scientific and methodological approach to assess the effect of the integral, we start with a comprehensive understanding of the economic functions and role of the state.¶

In a broad sense in economic functions understands create preconditions necessary for effective economic activities of society [7]. However, concise statement of common

understanding of the function of the state is not evidence of its simplicity. According to a wide range of economists, is the most important economic function of the entire spectrum of functions of the state, because the lack of economic growth or inefficient use of economic potential could become a serious obstacle to implement other social functions of the state. In a general sense, to public functions include:¶

1. Formation law of the economy. The availability of a wide range of business wanting freedom of choice in economic activity, income protection business, the terms of trade and so on. All these issues need to be resolved legal framework of the state and strictly followed. In fact, in the economic sphere, the state acts as an arbitrator, creating legal rules of economic behavior and resolving disputes.¶

2. Support for commodity-money circulation, which is manifested by the state to provide enough money economy. Implementation of this feature is due to monetary policy, by which the state by stimulating aggregate demand has to influence the rate of economic growth.¶

3. Support for economic stability. It is clear that the state has a significant amount of leverage that can regulate economic relations, but constant government intervention is not only unnecessary but harmful. At the same time, market self-regulation, as is proved by the Great Depression of 1929-1933., is effective only in a perfect world. Actual markets are a lot of factors that affect their stability and can significantly undermine it in a short period of time. Accordingly, state intervention at various stages of the market economy is a necessary condition for the stability of economic relations.¶

4. The mechanism of income distribution in any country should be based on fair and transparent basis. Average value created products should be clear to all, because competitive markets are able to produce uneven income distribution. At the same time, society there are people who for one reason or another are unable to earn a living, ie experiencing complete lack of livelihood. Accordingly, the state should intervene in economic relations in order to reduce income inequality and social justice distribution of income of all members of society.¶

Providing a public service to be effective. That condition for successful implementation of state functions creates specific goals implementing economic policy. We consider the whole state later while analyzing their role in achieving public effect, and now it will pay more attention to understanding the category integral effect of implementation of national target programs and projects.¶

In considering the effective implementation of the economic functions of the state, it is necessary first of all to clarify what is meant by the terms "effective" and "efficiency". Effective -- is one that leads to the desired results, that achieves the set targets -- to get the desired effect. Accordingly, the term "effective" can be replaced with the term "efficiency". So when we talk about the effectiveness of government economic policy we are considering the economy to achieve the set targets to be effective.¶

However, understanding the effect is not one-sided and, if we turn to the "Financial Dictionary", we find there the following definition: "Efficiency -- ability to impact (effect) process, project, etc., which is calculated as the ratio effect (results) costs, provided that result...". The same source states: "Economic efficiency -- the impact of economic activity, the implementation of economic programs and activities characterized by the ratio of the resulting economic effect (result) to the waste of resources that led to obtain this result." Here we consider the other side of the problem -- namely, the ability to achieve set results at the least cost. During performance can also be understood optimality criterion achieve the set goals as a result of certain activities of the process.¶

Accordingly, the parties discussed the effect of understanding the components allow us to state the heterogeneity and complexity of the concept of understanding. This conclusion is confirmed by the analysis of the economic literature [4, 5, 9]. However, joint general conclusion is that if consideration the category of "effect" we are talking about the adequacy of the results achieved planned objectives, level of approximation results to goals while taking into account the resource costs (time, material and money, manpower, etc. D.).¶

Essential attention should approach to evaluating the effectiveness VA Zhukov and SP Openysheva. These authors analyzed sufficiently deep financial and economic efficiency. Financial and economic efficiency, according to VA Zhukov and SP Openysheva -- is the sum of the effects resulting from the conduct of Government Auditing, which can be classified as follows:¶

- 1) social impact;¶
- 2) organizational effect;¶
- 3) economic impact.¶

Under the social effect refers to the result of the improvement resulting from the introduction of quality control system of public finance. The positive result of the introduction of such a system is considered to improve the social situation, increased social awareness and commitment, significantly increased confidence in the government. Close control of the disposal and use of state property can increase the importance of social programs, ensuring development of social institutions such as: education, health care, utilities, pensions and so on.¶

Organizing the effect is to make relevant changes to the organizational structure of the executive branch, on the basis of control measures. As a result, increases in state control, reduced redundant steps or create new necessary for the economy, increased efficiency management.¶

The economic effect is the monetary expression, resulting effect on the improvement of executive power, economy budget and extrabudgetary funds, improve profitability, reduce production costs and so on.¶

In our opinion, the use of these criteria to determine the effect of the implementation of an integrated national target programs and projects that require public financial resources in the public audit efficiency in particular is quite possible. However, understanding VA Zhukov and SP Openysheva, these effects are reduced to the determination of violations of financial laws and related savings budget and extrabudgetary funds. Therefore, we believe it appropriate to specify the content and provide

a clear understanding of the scientific methods of integral effect as a combination of these disparate effects.¶

Availability economic benefit (profit, economic profit) is excluded from our calculations, due to the role of the state as an institution which aims to address the socio-economic problems, rather than the use of public funds to produce economic benefits. This position is because nonprofit activity does not indicate a lack of profit as such, but only determines that it is not a priority for this activity. At the same time, the analysis should be carried out in comparable indicators and common units. The universality of money as the sole basis of economic relations shows in their favor, but the monetary expression is not always possible to form a complete picture.¶

Most projects and programs initiated and implemented by the state are divided into those that are designed to address specific community or social issues, and those aimed at restructuring and renewal of the state apparatus in order to increase the effectiveness of such organizational structure. Thus, considering the effect and efficiency, based on the current state functions, we propose that these effects are in line with the implementation of government projects, namely:¶

-- Socio-economic impact -- the result of the implementation of national target programs and projects in improving the lives and welfare of the public community. Clearly this effect can be represented as assessed level to improve the well-being of society.¶

-- Organizational and economic effect -- the result of modernization and restructuring of the organizational structure of public administration, which enables effective management of organizational processes. The state is in a constant state of development, and, accordingly, management scheme need to be updated in response to changing requirements. However, an economic issue for such reorganization should have a decisive influence. Thus, any reorganization must be economically feasible and effective.¶

At the same time, it should be noted that the effect of state projects is not a set of

economic, institutional and social effects, and forms an independent integrity (unity). As part of this effect are not considered as parts of a whole, but in different proportions, and under a variety of mechanisms, forming a single economic result (integral effect).¶

The overall effect of the use of public funds -- the result derived from the sale of government projects that require public financial resources due to the functions and objectives of the functioning of the state. It is clear that any project is not a separate entity, but is considered as a certain set of disparate goals. Thus, in solving organizational problems, it is possible parallel solving and social issues, and thus establish a clear distinction is difficult. According to the above, we believe that the project should be attributed to social or organizational, if the proportion of one of the effects prevails or is crucial for the purposes of the project.¶

Having reviewed the basic concept of integrated understanding of the effect of implementation of national target programs and projects proceed to a detailed analysis of its components -- namely, the impact of the implementation of state functions to the final effect through achieving the goals of the state. According to prominent economists K.McConnell and S.Brue [4, C.9] main economic objectives of the state are:¶

-- Economic growth. Doubtless the requirement to improve the welfare of economic agents is to meet unlimited needs, which during use change and grow quantitatively and qualitatively. Thus, only an increase in value of the total product manufacturing is the key to prosperity subsequent periods.¶

-- Full-time. It is providing all the factors of production and is one of the main challenges and goals of the state:¶

-- Cost-effectiveness as the best results from consumption of resources in the production process, and is seen as a source of economic prosperity Analytical achieve economic growth reflected as an increase in per capita income (see. Formula 1).¶

$$g = \frac{Y_1}{L_1} \cdot \frac{Y_0}{L_0} \rightarrow \rightarrow \rightarrow \rightarrow \rightarrow \rightarrow \rightarrow \rightarrow \rightarrow (1)$$

g – economic growth;

Y_0, Y_1 – total revenue base of society and the current period;

L_0, L_1 – population of base and current periods.

→ Stable prices. Significant change in commodity prices over a short period of time can significantly affect the economic balance. The state can not allow such significant fluctuations, however, and the complete absence of well-being is not a guarantee, because low rates of depreciation are considered as a factor stimulating the economy [5].

→ Economic freedom. The desire of freedom is a basic human need, she gets along with life. Quoting H. Ford words "Government and appliances, money and goods have value and usefulness because only give people freedom" [6, P. 356] can best be understood its meaning. In the economic life individual should be free and freely take any economic decision, relying only on their strength and capabilities.

→ Equity income distribution. Considering the phase distribution, we know that there is a range of options such distribution results of production. Selecting distribution that would be fair for all participants and production is a major issue of public administration and economic life of the country.

→ The security. Persons who have lost their ability to earn a living, the state should ensure support and social protection. According to Adam Smith, civilized society – a society depending on its separate individuals, but this dependence is not onerous, and if the knowledge can give significant positive results. This dependence is not the result of an agreement, and the objective laws of human society [7].

At the end quantify the effect of projects related to the use of national resources we offer turn to the analysis of growth of real well-being of persons subject to such

government measures.

The cultural component – it's part of household income that is not related to its actual operation, but must grow at improving welfare. The cultural component of household income reflects the share of income remaining after satisfaction of hygiene requirements and can be spent to improve their welfare. It is the degree of growth of the cultural component of household income and can judge the degree of improvement of household wealth. Our view is reinforced by the views of economists fundamentalists – namely Engel's law [8]. According to consumer behavior which is inextricably linked to the income they receive, and as revenue growth consumption of goods increases disproportionately.

Consequently, the main indicator of household wealth and, consequently, the criterion of efficiency projects associated with the use of national resources shall increase the cultural component of household income, which can be calculated as follows (see. Formula 2).

$$\Delta K = \left(\frac{K_1}{K_0} - 1 \right) \cdot K_0 \text{ or } \Delta K = K_1 - K_0, \rightarrow \rightarrow \rightarrow \rightarrow \rightarrow \rightarrow (2)$$

ΔK – actual absolute increase cultural component of household income;

K_1 – cultural value of income resulting from the implementation of projects related to the use of national resources;

K_0 – cultural value of household income at the time of implementation of the results of implementation of projects related to the use of national resources.

Accordingly, given the uneven changes in the structure of household income, subject to general economic growth, analytically the impact of economic growth can be represented as follows (see. Formula 3).

$$\Delta K = \Delta g \cdot Y_0, \rightarrow \rightarrow \rightarrow \rightarrow \rightarrow \rightarrow \rightarrow \rightarrow \rightarrow (3)$$

Δg – increase in economic growth.

Sustainability inflation as the fact, already seen as a significant positive thing but steady reduction in inflation provides really argue about positive changes in the

T – current tax burden submitted in monetary value, which reduces current income households;

T_0, T_1 – tax rate, respectively, basic and current periods;

Considering all the above, we can proceed to solve the methodological problem of determining the final effect of projects related to the use of national resources on auditing the efficiency of public purpose programs and projects. By combining all the components of the economic objective functioning of the state as an economic entity, we offer the following scientific and methodical approach to determining the final effect of projects related to the use of national resources (see. Formula 9).

$$\Delta K = (\Delta g + \Delta \pi + f + E_j) \cdot (Y_0 - T), \quad (9)$$

At the same time, performance audit should avoid questions as economically sound is the introduction and implementation of any project. Accordingly, from this perspective, the calculation of the final effect of projects related to the use of national resources is not final size, do not disclose the effectiveness of state reform. To address the question of economic efficiency, we propose a course of performance audits, correcting figure final effect on the value of the initial investment on its implementation to obtain the final net effect of projects related to the use of national resources, which has the following analytical form (see. Formula 10).

$$\Delta K_N = \Delta K((1 + \pi)^n - (1 + \pi)^{N-n}), \quad (10)$$

ΔNK – the net effect of the final projects related to the use of national resources;

I_0 – the value of the initial investment;

In assessing the efficiency of national resources we can proceed from the fact that the net effect of the final national target programs and projects can be submitted multivariate function, because the effectiveness of its achievement depends on many factors. Obviously, significant effect timely and full funding for the successful performance of the project. Thus, in general terms, the function of the final net effect of the implementation of national target programs and projects can be represented as follows:

$$\Delta NK = \Delta NK(CF; t), \quad (11)$$

CF – initial incoming cash flows;

t – time interval using incoming cash flows;

However, in our opinion, this function can be simplified, because lack of funding can be represented as a delay receipt of funds. Thus, the simplified function final net effect of the implementation of national target programs and projects will be presented as follows:

$$\Delta NK = \Delta NK(t) \quad (12)$$

The time factor is useful for differential settlement, as characterized by discrete and allows you to carry out accurate calculations deviations. Therefore, the value of the formula 12 final adjustments proposed to effect follows:

$$d(\Delta NK) = d(\Delta NK)dt = \Delta NK(dt) \cdot \ln(\Delta NK), \quad (13)$$

dt – value of time lags (delays finance, financing exceeding the normal lag, the time from the beginning of funding to meet the needs of the funds needed for the project, exceeding the normal lag of early funding to meet the needs of capital).

The methodical approach allows to evaluate the effectiveness of the use of public funds at different stages of their use. In particular, these methods can be used in the previous development projects using public funds in the planning stage, and the stage of project implementation. This can be compared planned and actual performance, efficiency and under will need to understand a higher level of actual performance than expected on the planned data obtained during the development of plans for the use of state (national) resources.

With the implementation of several projects simultaneously excess of the standards for them to consider a synergistic effect (reduction - a synergistic loss). Synergy distributed in proportion to the implementation of several projects simultaneously, provided it is impossible to calculate the effect of each project separately.

In conducting the audit of effectiveness should be guided by the fact that the review process makes no attempt to give an overall performance assessment, public authority or

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In conducting the audit of effectiveness should be guided by the fact that the review process makes no attempt to give an overall performance assessment, public authority or recipient of public funds audited. First, it is almost impossible to find an acceptable way of such an assessment because of the complexity and diversity of their areas of activity. Second, check subjected usually specific areas or aspects of their activities in accordance with the goals. Finally, thirdly, performance audit should always be intended to use the results could draw conclusions and propose concrete recommendations for improving the use of public funds audited organizations.

Conclusions and suggestions. Currently, required a systematic approach to the organization of state control over the efficient use of resources and use of public property, including the use of financial audits and performance audits, it will state audit bodies cover the entire cycle of budget funds from design to get the final result.

This performance audit should begin at the design stage of projects, plans, programs and strategies. This approach allows you to create a single system in the country through control over the implementation of strategically important projects of socio-economic development of Ukraine.

Thus, the whole system of state audit should be constructed so that it is clear what really is the purpose and activities of the state and how the state provides to achieve them. The basis of state audit in this case is the ratio of financial resources (budget expenditures) and the results of the state.

Objective indicators of effectiveness and optimality of state property during the audit of effectiveness will enable significantly increase the level of control at all stages of projects related to the use of national resources. Use of final effect has a new vision of the practical implementation of

scientific and methodological foundations efficiency audit in question today, as the most optimal form during the control over the use of public finances (property).

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INNOVATIVE ECOLOGY AS PERSPECTIVE SCIENTIFIC DIRECTION

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ИННОВАЦИОННАЯ ЭКОЛОГИЯ КАК ПЕРСПЕКТИВНОЕ НАУЧНОЕ НАПРАВЛЕНИЕ

The article examines the theoretical and practical aspects of the formation and development of new and promising directions of ecology, called by the author "Innovation Ecology". Particular attention is paid to the analysis of the effect of the amplification process intensive nature of the use of natural resources at the level of environmental pollution and the level of effective development of natural and human systems. The paper also provides a methodology assessment of environmental and economic efficiency of different resource areas of scientific and technological progress and the intensification of social reproduction as a whole. It is also important that this procedure is taken into account when calculating the efficiency factor deficiency or excess of one or another kind of used industrial resources, which significantly affects the actual calculations of efficiency of resource processes.

Keywords: *innovation economy, innovative environment, a new trend of environmental science, theoretical and practical aspects*

В статье рассматриваются теоретические и практические аспекты формирования и развития нового и перспективного направления экологии, названного автором «Иновационная экология». Особое внимание в статье уделяется анализу влияния процесса усиления интенсивного характера использования природных ресурсов на уровень экологического загрязнения и уровень эффективного развития природно-антропогенных систем. В работе также предлагается методика оценки эколого-экономической