



Scientific journal «ECONOMICS AND FINANCE»

Aspekt publishing

Aspekt Publishing, Taunton, MA, United States of America

SOCIO-ECONOMIC ASPECTS OF ECONOMICS AND MANAGEMENT

Collection of scientific articles

Volume 1

List of journals indexed



Submitted for review in

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



Aspekt Publishing of Budget Printing Center,
Taunton, MA, United States of America,
2015

Aspekt Publishing of Budget Printing Center,
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SOCIO-ECONOMIC ASPECTS OF ECONOMICS AND MANAGEMENT

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Socio-economic aspects of economics and management: Collection of scientific articles. Vol. 1 - Aspekt Publishing, Taunton, MA, United States of America, 2015.- 344 p.

ISBN 978-0-9860467-9-7

Collection of scientific articles published on the results of the International scientific and practical conference "Socio-economic aspects of economics and management" 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 978-0-9860467-9-7

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PRINCIPLES OF ASSESSING THE LEVEL OF INDEPENDENCE OF THE SUPREME BODY OF EXTERNAL FINANCIAL CONTROL

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ОСНОВЫ ОЦЕНКИ УРОВНЯ НЕЗАВИСИМОСТИ ВЫСШЕГО ОРГАНА ВНЕШНЕГО ФИНАНСОВОГО КОНТРОЛЯ

В статье проведен анализ мирового опыта в сфере построения независимой системы государственного финансового контроля. Рассмотрены основные вехи на пути формирования независимой эффективной системы государственного финансового контроля. По результатам проведенного анализа сформулирован вывод о необходимости реформирования отечественной системы финансового контроля на базе современных принципов независимости, задекларированных в мировых коллегияльных документах, которые являются руководящими в данной сфере. В результате анализа специфики независимости верховного органа государственного финансового контроля выделены основные виды такой независимости.

Ключевые слова: государственный финансовый контроль, независимость государственного финансового контроля.

The article analyzes the international experience in the field of building an independent state financial control system. The main milestones in the formation of an effective system of independent state financial control. According to the results of the analysis formed a conclusion about the need to reform the national financial control system based on modern principles of independence, declared in the world of collegiate documents that are guiding in this area. An analysis of the specificity of the independence of the supreme body of state financial control highlights the main types of such independence.

Keywords: state financial control, independence of the state financial control.

The solution of applied problems of external financial control in Ukraine has a large number of significant complications. By focusing on solving the main theoretical and methodological problems of the system in the previous paragraph, we suggest turning to the applied aspects of the organization of the external audit in Ukraine. One such problem that needs immediate solution, of course there is a problem of independence Supreme Audit Institution of Ukraine.

Independence, accountability and transparency in the work of supreme audit institutions are fundamental requirements of democracy and the rule of law [11]. When these requirements are met, growing distrust of the Supreme Audit Institution of the society, which is a good example for other organizations.

As we noted in chapter there are different models of higher bodies external financial control. The choice of a particular model depends on the degree of independence and legitimacy of actions by the supervisory body. The independence of the Supreme Audit Institution may be enshrined in the Constitution or applicable law. However, regardless of their status or regulation, all control

bodies are designed to perform the same task - to monitor the proper and efficient management of public financial resources [11], perform this task is impossible without the independence and professionalism of auditors.

Analysis of international experience [5, 6, 7, 8, 10] allows us to formulate the necessary conditions for the formation of the external audit, among which are:

- a system of separation of powers, which is set by the constitution or formed as a result of political tradition;
- mixed economy, which implies the existence of a developed state and market sectors;
- the presence of a large number of institutional environment, ie the presence of national, regional and local authorities, foundations, political parties, councils and others;
- recognition of the priority of the rights and freedoms of man and citizen.

The supreme body of external financial control in Ukraine Accounting Chamber of Ukraine, which, despite the minor term operation, are recognized by the international community a better parent bodies in Europe. Accounting Chamber of Ukraine is a member of the International Organization of Supreme Audit Institutions (INTOSAI) since 1998, European Organization of Supreme Audit Institutions (EUROSAI) since 1999, Governing Board of Supreme Audit Institutions of CIS since 2000 [17]. Unconditional support quality of national Supreme is the fact that in April 2009 the Accounting Chamber of Ukraine was elected as the external auditor of the Organization for Security and Cooperation in Europe (OSCE) for one year, renewable for another two years [16]. Although Ukraine is a member of this organization, the fact of her election as the external auditors is because for the first time in the history of the OSCE took the position of the former USSR. By this external independent Finn carried Supreme Audit Institutions Switzerland, Finland, Sweden, the UK and Norway. And in April 2010 at a meeting of the OSCE Permanent Council term of the Accounting Chamber of Ukraine as the external auditor of the organization, was extended for another two years. For this decision voted all 56 members of the organization [16].

In addition, the Accounting Chamber of Ukraine is working with the World Bank [18], in particular, examine all credit lines open them in Ukraine. Experts GRECO also recognized the Accounting Chamber of Ukraine effective in the fight against corruption [15].

However, unlike international recognition, the issue of independence of the Accounting Chamber of Ukraine is still open as the law of Ukraine, which is typical for other post-Soviet countries do not fully take into account the provisions of international declarations.

The issue of independence of Supreme Audit Institution considered as one of the key challenges in the way of an effective system of external financial control and audit system of the particular efficiency, because ensures balance, objectivity and reliability of the findings of auditors of the body, and not only contributes to transparency in the administration, but also ensures effective external financial control, which ultimately serves to strengthen public confidence in the government. For this reason, the independence of the external control is one of the fundamental principles of compliance which INTOSAI, as an international organization serving worldwide [14].

Since its founding in 1953, INTOSAI actively fighting for the independence of Supreme Audit Institutions [14]. There was no organized forum INTOSAI, whether Congress or an ordinary meeting of the presidents seminar, which would, in one form or another, do not touch the topic of independence parent bodies. Members of INTOSAI are convinced that without true independence audits can not guarantee an objective result. Without independence all the activities senior supervisory body and its auditors dedication lose all meaning [14].

The principles of independence was enshrined in some basic documents. Along with the basic principles of external financial control at the IX INTOSAI Congress in 1977 defined the basic principles of independence parent bodies. Fixing the basic principles of independence, Lima Declaration provided an opportunity to clear structuring these signs of independence and consider them in terms of organizational, financial and functional independence [11].

However, only the definition of the basic principles of independence did not provide relevant results that formed the need to clarify and detail the basic principles of independence. The result of the awareness of this need was the adoption in 2007 in Mexico City Mexico Declaration of

Independence at the XIX Congress of INTOSAI. Mexican declaration also known as the "highest Charter" independent external audit [12].

The purpose of the declaration is a declaration of Mexico and refinement of the basic principles of the independence of Supreme Audit Institutions, in cases where such independence is enshrined in the laws or the Constitution, and the protection of real independence of higher authority when such independence proclaimed only formally, but in practice not follows.

In Mexico Declaration reflected the eight fundamental principles of independence, recognized by higher authorities as an essential condition of effective external audit administration [12]:

1. Organizational independence also provides the necessary legal status of Supreme Audit Institution, fixing it necessary competence. Constitutionally assigned state status records the place and role of the supreme body of the country in government, determining the necessary degree of independence.

2. Financial independence is sufficient maintenance Supreme Audit Institution necessary and adequate resources. The supreme body is very necessary to determine the level of needs and resourced, thus avoiding dependence on the government and other authorities.

3. An important component of organizational independence functioning of the Supreme Audit Institution is independent personnel appointment and recall its leaders. The important point is the fact that an adequate level of independence can be guaranteed only if broad term appointment management Supreme Audit Institution. With specific regard to the withdrawal procedure, it should be as formalized and separate from the actions of authorities. Under the provisions of the Declaration of Mexico just such a situation can provide auditors normal performance of their duties without fear of persecution or sanctions by the administration or authorities.

4. Functional independence of Supreme Audit Institution as defined in the Declaration of Mexico. Thus, under the provisions of this Declaration higher authority should be able to determine the theme of audits, work plans, methods and ways of their implementation, as well as its own organizational structure and administration. The important point is the possibility of direct application to get information and guarantees its receipt in the required amount and the due date.

For better performance of its functions supreme body should not submit any legislative or executive authorities of the country or be influenced by them. Non subordination highest body of legislative or judicial branches of government, but in this case, it is not about the independence and autonomy of the expanded parent body.

However, independence and freedom in the Supreme Audit Institution kntrolyu is manifest not only in independent decisions regarding inspections, but also the presentation of results. Thus, the higher should be able to hold their own discretion presentation of the results of their inspections. The inspections will be made public at least once a year, but more frequent obstacles to presenting the results of inspections should not occur. In addition, higher body should independently determine the content and publication of reports and have the right to publish and distribute reports after the official presentation of the relevant authorities [11, 12].

Having reviewed the basic principles of the independence of Supreme Audit Institution outlined in the Declaration of Mexico, we are able to understand the role and importance of this issue to ensure the effective implementation of state economic management related to the use of public financial resources and assets. Additionally, we note that the issue of independence is higher and important in the world, is in fact considerable interest to the United Nations. Under the provisions of the UN presence independent body external financial control is a prerequisite for good governance, transparency, accountability and effectiveness of public administration, that all of the values that the international community seeks to support in various ways for many decades. UN supports strengthening the independence of Supreme Audit Institutions through the adoption and implementation of various international treaties, agreements and obligations, including such as the Millennium Development Goals (MDG) (enshrined in the UN Millennium Declaration in September 2000, etc.) [9].

So, as we see, the independence of the external audit play a leading role, as the only independent body will conduct an audit of economy, efficiency and profitability of budgetary resources. Since higher authority is not the only body in the country, which should respect the independence (in particular, it refers to the Central Bank (CB)), we propose to develop his own method (concept), which aims at an objective assessment of independence based on situational determine the level of independence of supreme Audit Institution for examples of methods and indexes of leading economic scholars Grillo and Tabellini, Alezina, Cukierman, Mangano on the independence of the Central Bank [1, 2, 4, 3].

Given all the above, defines the requirements under which it is possible to determine the degree of independence of the supreme body. Guided by the principles of independence set out in the Lima and Mexico declarations form the requirements for independence of the body [11, 12]. Independence requirements include the following main features:

- Availability legislation, which defines the independence of Supreme Audit Institution;
- The process of electing a chairman Supreme Audit Institution, re-election and dismissal should be exempt from the executive power;
- Chairman of the Supreme Audit Institution is elected for a sufficiently long period of time;
- Supreme Audit Institution should be able to conduct audits:
 - use of public funds, resources or assets of the recipient or beneficiary (beneficiary), regardless of the legal nature;
 - revenue collection that is indebted to the government or a government organization;
 - legality and compliance with government accounts or government organizations;
 - quality of financial management and reporting; and
 - profitability, efficiency and effectiveness of government action or government organizations.
- Supreme Audit Institution should be able to choose the subject of the audit; plan, prepare audit program, auditing; organization and maintenance of their office; require the fulfillment of their own making;
- The supreme body should be as independent of the audited entity;
- Unlimited access to information;
- Independence when publishing the results of the audit;
- Self election effective follow-up mechanisms related to the recommendations of Supreme Audit Institution;
- Are sufficient.

Uniting these requirements in three main groups: the requirements for organizational, financial and functional independence. Consider each group separately.

Thus, based on analysis of legal acts, we have identified the following criteria for independence [13]. To determine the organizational independence of such criteria include: the subordination of the Supreme Audit Institution public authorities; independent management Supreme Audit Institution; independence election of the leadership of Supreme Audit Institution; independent management Supreme Audit Institution for the representatives of different branches of government; independence of the members and staff of Supreme Audit Institution.

According to these criteria, we propose to evaluate this. Thus, the criterion of "subordination to higher authority public authorities" we offer divided into the following components: absolute independence, autonomy parent body, the limited autonomy of higher authority.

In absolute independence we mean a complete lack of accountability to any public authorities. Only possible accountability of Parliament (provided that its activity is limited only by legislative activity) and / or head of state (President), unless it is the head executive.

The autonomy of higher authority characterizes partial independence parent body, within which there is a subordination of parliament and / or head of state. The supreme body is independent of the organizations that it checks and protected from outside influence.

Under limited autonomy Supreme Audit Institution understand we propose formal subordination of executive authority and / or dependent organizations that it checks.

Summing up, it should be noted that not only the community of INTOSAI, and many other international institutions and organizations, as well as a growing number of national parliaments around the world recognize the multifaceted nature of the concept of independence of Supreme Audit Institution (combines the independence of constitutional, political, operational and professional, noting that it is a necessary condition for the existence of effective external control of public administration, but not an end in itself. This - rather condition, the foundation of our professional advantage, through which auditors can save critical and objective view of things, providing high quality and transparent control measures, and, ultimately, transparency and effectiveness of the public administration.

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THE EFFICIENCY ASSESSING OF THE RECREATIONAL RESOURCES USE

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ОЦЕНКА ЭФФЕКТИВНОСТИ ИСПОЛЬЗОВАНИЯ РЕКРЕАЦИОННЫХ РЕСУРСОВ

The article says about different approaches to the efficiency estimation of the recreational resources use. Classification of estimation possible directions is offered applying existing methods and instruments of economic analysis.

Keywords: recreational resources, use, assessing, efficiency

В статье рассмотрены различные подходы к оценке эффективности использования рекреационных ресурсов. Предложена классификация возможных направлений оценки с применением существующих методов и инструментов экономического анализа.

Ключевые слова: рекреационные ресурсы, использование, оценка, эффективность

На всех этапах и стадиях социального прогресса основополагающим условием и приоритетом устойчивого развития является обеспечение эффективной социализации индивида, что в свою очередь требует решение задач поддержания и укрепления здоровья людей, как интеллектуального и трудового ресурса национальной экономики. При этом особую актуальность приобретают проблемы рационального использования рекреационного потенциала с целью формирования инструментов рационального природопользования на базе оценки эффективности освоения и применения различных ресурсов.

Соглашаясь с мнением Ю.Реутовой [1] отметим, что, с одной стороны, рекреационная индустрия выступает одним из динамичных секторов мировой экономики и оказывает непосредственное влияние на прогресс ключевых отраслей (транспорт и связь, строительство, сельское хозяйство, производство товаров и услуг), оцениваемое мультипликативным эффектом, который выступает катализатором социально-экономического развития и способствует повышению качества жизни населения. С другой стороны, расширение масштабов рекреационной индустрии непосредственно связано с проблемами эффективности использования соответствующих ресурсов, адекватная и корректная оценка которой с каждым годом приобретает все большую актуальность.

Под экономической эффективностью в теории принято понимать процесс хозяйствования, результат которого выражается соответствующей выгодой, достигнутой при определенных затратах денежных, материальных, информационных ресурсов и рабочей силы. В свою очередь, экономическую эффективность рекреации как особого вида экономической деятельности можно трактовать как получение выигрыша от организации туризма в масштабах национальной экономики; туристского обслуживания населения, а также от производственно-обслуживающего процесса рекреационных предприятий [2, с.27]. Экономическая эффективность рекреационной деятельности является составным элементом общей эффективности общественного труда и выражается определенными критериями и показателями. [3, с.100]. Мультипликативное воздействие индустрии туризма и отдыха на национальную экономику выражается в использовании рекреационных ресурсов одновременно с различными отраслями социальной и хозяйственной сферы, что требует