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**МІЖНАРОДНА БАНКІВСЬКА КОНКУРЕНЦІЯ:  
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agents' behavior at macroeconomic level. Based on the general content of research publications Van Lear William identifies five major deficiencies in the development and implementation of monetary rules.

However, we believe that two key theses in support of monetary rules negate most of the deficiencies cited in the scientific literature. Firstly, all developers of monetary rules, including John Taylor, warn against their mechanical application and emphasize the importance of their use along with other decision making instruments (expert judgment, modeling, etc.) of the monetary authorities. Secondly, at the moment there is no theoretically substantiated and empirically confirmed alternative to monetary rules. This thesis is particularly important during the use of inflation targeting regime.

The findings of this study can be used by the National Bank of Ukraine to develop a monetary rule. It should be noted that an explicit monetary policy rule will have a limited sphere of application until the full implementation of inflation targeting regime in Ukraine. It should be used only as an additional instrument for analyzing the effectiveness of the monetary policy. However, after the transition to inflation targeting and the renewal of stable relationships between the money supply and price dynamics in the economy of Ukraine (which will cause the inclusion of inflation indicator in the monetary rule for money supply) this rule can become one of the main instruments in the development and implementation of the monetary policy.

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### **FORENSIC ACCOUNTING INVENTORY**

Proper organization of accounting of materials is essential for theft prevention, misuse and lack. Examination as a way of using special accounting knowledge is organized by law enforcement authorities and conducted by the expert (expert committee).

The subject of forensic accounting operations accounting materials are business transactions and the reliability of their reflection in the accounting and reporting, which are under investigation of the judicial authorities and require specialized knowledge of expert accountants for the establishment of the truth.

The objects of forensic accounting specify its subject and define the parameters of the study. The object of forensic accounting inventory are documented accounting evidence (primary documents, accounting records, reporting) and records of the investigation.

In the process of preparation for the appointment of forensic accounting and by the formulation of the questions the investigator should collect and then with the resolution of an examination appointment provide the expert with the materials – subjects of examination:

a) primary and consolidated accounting documents, b) accounting registers, c) accounting statements, d) acts of prior audits, e) extraction and document review reports, e) records of seizures and searches, h) interrogation records of the accused and witnesses, as well as confrontation records, which consider studied business transactions, h) resolution of business documents involvement, i) conclusions of experts of other specialties.

Forensic accounting is considered appointed from the date of the relevant determination by the court or the judge's decision, the person who conducted the inquiry, the investigator or the prosecutor.

Having recognized the need for a forensic accounting, the investigator makes a resolution, which states:

- Reason for the appointment of forensic accounting;
- Date and place of the resolution;
- Full name of the expert accountant, his work position and the name of the expert institution where the forensic accounting expertise will be held;
- Questions to the expert accountant;
- Materials given to the expert accountant.

After that the expert accountant is involved to the case. The work of the expert accountant can be divided into three stages:

1. Previous study of the case.
2. Investigation of the case and resolutions of the issues.
3. Formation of the expertise resolution and its transfer to the court (the investigator).

Each of the questions should be answered in effect or the impossibility of their solving with the reasons for that should be stated.

The preventive circumstances established by the expert are reflected in the research part of the conclusion, and suggestions to prevent crimes – in its outcome part.

The conclusion is signed by the expert (experts) who carried out the research, stamped and certified by the expert institution (or its affiliates) and sent to the authority which appointed the expertise.

The conclusion is made in two copies, the first is sent to the body that appointed the expertise and the second remains in the expert institution.