MINISTRY OF EDUCATION AND SCIENCE OF UKRAINE MYKOLAYIV NATIONAL AGRARIAN UNIVERSITY



Electronic Scientific Edition on Economics

Issued 6 times per year

Issue 4 (2017)

Mykolayiv 2017 Founder: Mykolayiv National Agrarian University.

Editor-in-Chief: CHERVEN I. I. - Doctor of Sciences (Economics), Professor.

Vice Editor-in-Chief: SIRENKO N. M. - Doctor of Sciences (Economics), Professor.

Responsible Secretary of the Edition: POLTORAK A. S. - Ph.D. (Economics).

NOVIKOV O. Ye. - Doctor of Sciences (Economics), Associate Editorial Board: POTRYVAEVA N. V. - Doctor of Sciences (Economics), **Professor: Professor:** VYSHNEVSKA O. M. - Doctor of Sciences (Economics), Professor; BANIEVA I. O. - Doctor of Sciences (Economics), Professor; BARANOVA V. G. - Doctor of Sciences (Economics), Professor; HAVRYSH V. I. - Doctor of Sciences (Economics), Professor; HARKUSHA O. M. -Doctor of Sciences (Economics), Professor; HONCHARENKO I.V. - Doctor of Sciences (Economics), Professor; HUDZYNSKYI O. D. - Doctor of Sciences (Economics), Professor; DUBININA M. V. - Doctor of Sciences (Economics), Associate Professor; YERMAKOV O. IU. - Doctor of Sciences (Economics), Professor; IRTYSHCHEVA I. O. - Doctor of Sciences (Economics), Professor; KISHCHAK I.T. - Doctor of Sciences (Economics), Professor; KOTYKOVA O. I. - Doctor of Sciences (Economics), Professor; KLIUCHNYK A. V. - Doctor of Sciences (Economics), Professor; KSIONGHYK I. V. - Doctor of Sciences (Economics), Associate Professor; POHRISHCHUK B. V. - Doctor of Sciences (Economics), Professor; SAKHATSKYI M. P. - Doctor of Sciences (Economics), Professor; USHKARENKO IU. V. -Doctor of Sciences (Economics), Professor; SHEBANINA O. V. - Doctor of Sciences (Economics), Professor; YATSENKO V. M. - Doctor of Sciences (Economics), Professor; BABENKO M. D. - Ph.D. (Economics), Associate Professor; BARYSHEVSKA I. V. - Ph.D. (Economics), Associate Professor; BURKOVSKA A. V. - Ph.D. (Economics), Associate Professor; VOLOSIUK U. V. - Ph.D. (Engineering), Associate Professor; KLOCHAN V. P. - Ph.D. (Economics), Associate Professor; KOZACHENKO L. A. - Ph.D. (Economics), Associate Professor; KUZIOMA V. V. - Ph.D. (Economics), Associate Professor; LUNKINA T. I. - PhD (Economics), Associate Professor; MELNYK O. I. - Ph.D. (Economics); SYRTSEVA S. V. -Ph.D. (Economics); CHEBAN U. U. - Ph.D. (Economics), Associate Professor; SHYSHPANOVA N. O. - Ph.D. (Economics); ASTAFIEVA V. O. - Ph.D. (Economics), Associate Professor (Belarus Republic); DZHULIIA OLBRAIT - PhD (Economics), Professor (USA).

> Recommended for the Internet and distributed by the Scientific Council of Mykolayiv National Agrarian University (min. # 1, 29.08.2017). Issued 6 times per year No part of any article can be published without reference to the journal The Editorial Board will not always share the viewpoints of the authors.

Editorial Office Address: 9, Georgii Gongadze Str., 54020, Mykolayiv, Ukraine Mykolayiv National Agrarian University tel. 0 (512) 58-03-25 http://modecon.mnau.edu.ua/ e-mail: modecon@mnau.edu.ua

> © Mykolayiv National Agrarian University, 2017

JEL Classification: C10; F17; F47

Berezhnyuk I., head of the customs clearance post customs-3 «West» Kyiv City Customs of the State Fiscal Service of Ukraine

Kolyada S., candidate of Economic Sciences, Associate Professor, Associate Professor, Department of Management of Foreign Economic Activity, University of Customs and Finance, Dnipro, Ukraine

INTERNATIONAL APPROACHES TO FORMING BALANCE BETWEEN SIMPLIFICATION OF FOREIGN TRADE PROCEDURES AND PROVISION OF ECONOMIC SECURITY OF THE STATE

Introduction. The current stage of development of the world economy is characterized by the growing influence of economic globalization, which is characterized by a certain leveling of the value of state borders, as the activity of all subjects of the international economy takes place in a single open economic space.

Purpose. The purpose of the article is to summarize and systematize international approaches to balancing between the simplification of foreign trade procedures and the provision of economic security of the state in accordance with international agreements and conventions.

Results. Governments in many countries of the world are developing measures aimed at improving existing approaches and instruments for ensuring security in the field of foreign economic activity during the movement of goods, capital and services through the main stages of the international supply chain, taking into account the requirements for minimal interference of state controlling bodies in the operational activities of economic operators, first of all, by automation and implementation of new technologies of customs control, in particular, use of the preliminary informing, custom analysis system risks, the use of tools of post-customs control more. It is precisely the need to find a balance between national security and the simplification of international trade procedures, which has led to a radical rethinking of the principles and approaches for the implementation of state control in the field of international trade and foreign trade activities.

Conclusion. Thus, the governments of many countries of the world are facing the task of developing a mechanism for ensuring the country's economic security in the further simplification of foreign trade procedures for economic operators. According to the recommendations of the Kyoto Convention, the WCO Framework Safety Standards and the WTO Agreement on Facilitation of World Trade, provision is made for simplifications that simplify the requirements for documentation and data, reduce the level of physical checks and inspections, reduce the time of release of goods, issue goods on the territory of the authorized operator or another place authorized by the customs.

Keywords: simplification of foreign trade procedures, economic security, the Kyoto Convention, the WCO Framework Safety Standards, the WTO Agreement on Facilitation of World Trade.

References:

^{1.} Feygin, G. (2008), *Natsionalnyie ekonomiki v epohu globalizatsii: perspektivyi Rossii* [National economies in the era of globalization: Russia's prospects], *Izd-vo SPb GUP*, S.Pb. Russia.

^{2.} Mazhula, O. (2014), "Institutionalization of customs security as an important component of the economic security of the state", *Efektivna ekonomika*, vol. 11, pp. 78-84.

^{3.} Regulation (eu) no 952/2013 of the european parliament and of the council of 9 October 2013 laying down the Union Customs Code [Online], available at: https://goo.gl/zUJe6Q.

4. Nestorishen, I. (2017), "Vektori transformatsiyi zabezpechennya natsionalnoyi bezpeki v sferi zovnishnoekonomichnoyi diyalnosti", *Ekonomika, finansy, bukhhalters'kyy oblik: suchasnyy stan i perspektyvy rozvytku* [Economics, finance, accounting: current state and development prospects], *zbirnyk tez dopovidey Mizhnarodnoyi naukovo-praktychnoyi konferentsiyi* [A collection of abstracts of the International Scientific and Practical Conference], TsFEND, Poltava, Ukraine, pp. 36-38.

5. SAFE Framework of Standards to Secure and Facilitate Global Trade / World Customs Organization, 2015 [Online], available at: https://goo.gl/MFAo31.

6. International convention on the simplification and harmonization of customs procedures (as amended) / World Customs Organization [Online], available at: https://goo.gl/uPcxhC.

7. Agreement on Trade Facilitation [Ministerial Decision of 7 December 2013]. – [Electronic resource] [Online], available at: https://goo.gl/rWQVqT.

8. Verkhovna Rada of Ukraine (2015), "On ratification of the Protocol on the Amendment to the Marrakech Agreement Establishing the World Trade Organization", *Vidomosti Verhovnoyi Radi (VVR)*, vol. 49-50, st. 456.

9. Cabinet of Ministers of Ukraine (2016), "On Amendments to the Customs Code of Ukraine on the Authorized Economic Operator and Customs Clearance Simplifications" [Online], available at: https://goo.gl/fEJTPP.

Modern Economics Nº4(2017) Electronic Scientific Edition



CONTENTS

Berezhnyuk I., Kolyada S. INTERNATIONAL APPROACHES TO FORMING BALANCE BETWEEN SIMPLIFICATION OF FOREIGN TRADE PROCEDURES	
AND PROVISION OF ECONOMIC SECURITY OF THE STATE	6
Vyshnevska O., Voloshyna V., Harina Y., Vyshnevska A. PRIORITIES OF RATIONAL NATURAL RESOURCES MANAGEMENT	14
Hariaha L. IMPROVEMENT OF MANAGEMENT OF FINANCIAL RESULT OF THE BANK	23
Gevlych L., Gevlych I. AUDIT METHODS: INTERNATIONAL AND NATIONAL INTERPRETATION	35
Hnatyshyn L. ORGANIZATIONAL ASPECTS AND PROCEDURE OF FINANCIAL REPORTING FORMATION	43
Holovko M. CONCEPTUAL APPROACHES TO REFORMATION OF TAX SYSTEMS	52
Grytsaenko M. SOCIAL CAPITAL OF TERRITORIAL COMMUNITIES AND THEIR ASSOCIATIONS	63
Demkovich O. METHODS OF PROMOTING SOCIAL ASSISTANCE FOR PAYMENTS INCOME	75
Zadorozhna R. FEATURES OF CALCULATING OF FINANCIAL INTERMEDIATION SERVICES INDIRECTLY MEASURED IN THE SYSTEM OF NATIONAL ACCOUNTS	82
	04

Maslyk R. MODES OF MODERNIZATION OF THE SYSTEM OF FINANCIAL PROVISION OF SOCIAL PROTECTION OF UKRAINE'S POPULATION	93
Naumik-Gladka K. MARKETING AND PSYCHOLOGICAL ASPECTS SPA-INDUSTRY ACTIVITY IN HOTEL COMPLEXES	100
Nelipovych O. CUSTOMS FORMALITIES AT AVIATION TRANSPORT IN UKRAINE	107
Prokopyshyn M., Sus T. MAIN DIRECTIONS OF AGROINDUSTRIAL COMPLEX DEVELOPMENT IN GLOBALIZATION CONDITIONS OF UKRAINE	114
Sus T. CONCEPTUAL ASPECTS OF INNOVATIVE DEVELOPMENT FINANCING IN AGRARIAN SPHERE	122
Shpykuliak O., Prutska O., Suprun O. BASES OF FORMATION OF INSTITUTIONAL SAFETY AT THE AGRICULTURAL ENTERPRISES IN CONDITIONS OF TRANSFORMATION	130
Janusz Nesterak, Malinovska O. BENCHMARKING ROLE IN THE CAPITAL CONTROL OF THE ENTERPRISE	142