FISCAL POLICY OF UKRAINE IN THE CONTEXT OF EUROPEAN INTEGRATION: ORGANIZATIONAL AND LEGAL PROBLEMS OF IMPLEMENTATION

Mykola Logvynenko
PhD in Law, Associate Professor,
Associate Professor of the Department of Administrative, Economic Law and Financial and Economic Security,
Sumy State University of Law,
2 Rymskogo-Korsakova Str., Sumy, Ukraine, 40007
https://orcid.org/0000-0002-5231-3610
logvynenko55@ukr.net

Svitlana Taran
Student of Segregated Structural Subdivision,
“Romny Vocational College of the State Higher Educational Institution”,
Kyiv National Economic University named after V. Hetman,
250 Gorky Str., Romny, Ukraine, 42000
https://orcid.org/0009-0006-2946-170X
taransvitlana2005@gmail.com

Alyona Klochko
Professor of the International Relations Chair, Law Faculty
Sumy National Agrarian University
160 Herasyma Kondratieva Str., Sumy, Ukraine, 40000
Visiting Professor, Law Faculty
University of Neuchatel
26 du Premier-Mars Av., Neuchatel, Switzerland, 2000
https://orcid.org/0000-0002-9596-6814
alenaklocko@gmail.com

Abstract. The relevance of the chosen issue is due to the fact that in the face of negative external and internal factors, the economic system of the state is under threat of destruction, which requires an appropriate response from the state authorities. Therefore, in order to overcome or minimize these challenges, as well as to promote healthy macroeconomic environment, fiscal policy can be used as a powerful tool for regulating economic activity. The purpose of the article is to analyze the institutional problems of implementing fiscal policy in Ukraine in the context of European integration. The systemic-structural method, systemic method, critical analysis method, formal-and-legal method, and analytical methods were used to achieve this goal. The normative basis of the study is the legal acts of Ukraine, while the scientific framework of this study is primarily the interpretation of basic concepts, notably, “fiscal policy». The content and elements of the fiscal policy are defined. The essence and system of fiscal policy bodies, which are divided into bodies of general and special competence, are determined. The shortcomings of the organizational and legal regulation of fiscal policy in Ukraine in the context of European integration are analyzed. The foreign experience of implementing fiscal policy is reviewed. It is concluded that there is an objective need to develop a concept for improving the fiscal policy of Ukraine in the context of European integration, the content of which wouldvf be aimed at a gradual conceptual transition of Ukraine to the model of fiscal policy of the EU member states. Furthermore, taking into account the lack of criteria for determining the efficiency and effectiveness of the state's activities in the economic sphere, the need to elaborate a mechanism that allows assessing the activities of state bodies in terms of spending the state's financial resources is established. The practical value of this study lies in the fact that the proposals set out in the article are aimed at improving the implementation of fiscal policy in Ukraine, which will facilitate its integration into the European space.

Keywords: adaptation of legislation; economic activity; concept for improving fiscal policy of Ukraine; taxes; fiscal function

INTRODUCTION

One of the main tasks of the state is to ensure the well-being and satisfaction of the needs of civil society. Its implementation and the overall sustainable existence of the state apparatus is impossible without the allocation of financial resources as a tool for converting properties. The financial system of the state itself is an embodiment of the forms and methods of specific use of finance in the economy model in question.

Due to the existence of negative external (war) and internal (corruption, unemployment, food insecurity) factors, the economic system of the state is under the threat of destruction, which requires an appropriate response from the state authorities. Accordingly, in order to overcome or minimize these challenges, as well as to promote healthy macroeconomic conditions, fiscal policy can be used as a powerful tool for regulating economic activity (Stiglitz, 2012). It is fiscal policy that demonstrates how the government implements its economic programs to efficiently match revenues and expenditures. This is done by directing government economic plans to identify sources of revenue and expenditure, as well as the trends thereof, for instance civil servants' salaries and various service delivery projects, to achieve the highest level of economic balance (Al-kasasbeh, Haron & Abad, 2018). At the same time, fiscal policy describes changes in the nature of government spending and revenues to determine the impact on the economy. By adjusting the level of its spending and tax revenues, the government can influence the economic outcomes by increasing or decreasing economic activity. For example, when a government runs a budget deficit, it engages in fiscal stimulus, which stimulates economic activity. On the other hand, when the government runs a budget surplus, it engages in fiscal contraction, which slows economic activity. In other words, the government can use fiscal stimulus to stimulate economic activity by increasing government spending, reducing tax revenues, or a combination of both (Fiscal Policy, 2021).

As we can see, fiscal policy is a part of government policy, because it is the government that plays a significant role in fiscal policy, in particular the measures it takes to direct and control spending and taxation. A similar conclusion is reached by E. Farhi and I. Werning, noting that fiscal policy belongs to the government, which has methods of influencing the national economy in order to maintain overall economic stability and solve its problems (Farhi & Werning, 2016). Moreover, fiscal policy derives its importance through its instruments, where government spending affects both national economic activity and consumption, savings, investment and income, which comprise the resources that the government receives to cover its expenditures, since an increase in a country's income and investment enhances the country's economic growth (Macek & Janku, 2015). Therefore, the existence of links between fiscal policy and economic growth is no longer a matter of debate. Fiscal policy reflects the use of public spending and taxes to influence economic activity and its quality, as well as to improve overall output and job creation in order to achieve macroeconomic growth through sustainable economic growth. The adoption of a sertain fiscal policy by the government leads to the stability of public expenditure policies and ensures that they will not be altered, and the use of fiscal policy instruments in a thoughtful and orderly manner will improve economic growth opportunities. However, the relationship between fiscal policy and economic growth is not stable and constant in all countries and situations (Al-kasasbeh, Haron & Abad, 2018).

The above proves the relevance of the study of institutional problems of fiscal policy implementation in Ukraine in the context of European integration, as well as the need for further theoretical and practical development of the issue. Hence, the purpose of the research is to analyze the organizational and legal aspects of fiscal policy implementation in Ukraine in the context of European integration. To achieve this goal, it is necessary to tackle the following tasks: (1) to define the content and elements of fiscal policy; (2) to establish the essence and system of fiscal policy bodies; (3) to identify schortcomings in the organizational and legal regulation of fiscal policy in Ukraine in the context of European integration; (4) to review the international experience of fiscal policy implementation; (5) to suggest the improvements in the fiscal policy system in Ukraine.

MATERIALS AND METHODS

Both general scientific and special methods of cognition were used in the study of the issue of implementation of the fiscal policy of Ukraine in the context of European integration. Thus, the systemic-and-structural method was used to review the latest publications on the implementation of fiscal policy in Ukraine in the context of European integration and to systematically present the findings of the research. The systematic approach as a general scientific method made it possible to define the content and elements of fiscal policy, to establish the essence and system of fiscal policy bodies. Among the methods that enabled identification the shortcomings in the institutional regulation of fiscal policy in ensuring the regulation of economic activity and economic security of the State as a whole, the method of critical analysis should be highlighted. The formal legal method allowed the analysis of the international experience of fiscal policy implementation. The use of the analytical method made it possible to propose ways to improve the fiscal policy system in Ukraine. Furthermore, the normative basis of the study is constituted by the legal acts of Ukraine, while the scientific basis of this study is primarily the interpretation of basic concepts, notably, “fiscal policy».

RESULTS AND DISCUSSION

The notion "fiscal policy" is construed as a set of financial actions taken by the state to shape the size and structure of public expenditures, transfer payments and the taxation system (Vasylik, 2003). Scholars also refer to the fiscal policy of the state as a targeted policy in the field of state budget revenues, a policy of establishing (determining) and receiving (accumulating) revenues to it (i.e. to the state budget) in order to solve such key (main) tasks as :

1) reduction of the overall unemployment rate;
2) improving the quality of life of the population;
3) stimulating entrepreneurial activity (initiative);
4) preventing inefficient use of resources;
5) development of innovation and investment activities;
6) preventing the growth of inflation (Ohirko & Kret, 2018).

In the context of our research, according to M. Sofyin, from a legal point of view, fiscal policy in Ukraine in the context of European integration should be understood as a set of legal and other (organizational-management, financial-economic, informational , etc.) measures that are carried out by authorized subjects within the legal field and are aimed at regulating relations and processes related to the formation of the state budget and financing, expenditures from it to ensure the viability of the state mechanism, its moderate, sustainable and uniform socio-economic development within the European Union countries (Sofin, 2019).

The doctrinal understanding of fiscal policy gives reason to attribute to the elements of the last state revenue policy, which includes budget and tax policy, policy on non-tax revenues to the budget, policy on budget revenues from capital operations, transfer policy, as well as policy on trust funds and public spending policy (Duliba, 2019). Another approach to distinguishing the elements of fiscal policy is based on the definition of such policy as a part of the budget. Pursuant to this, D. Nosikov distinguishes the structural elements of fiscal policy according to the income items of the State Budget:

1) policy regarding tax revenues to the budget (tax policy);
2) policy regarding non-tax revenues to the budget;
3) policy regarding budget revenues from capital transactions;
4) policy regarding the funds coming to the budget from foreign countries and international organizations (external borrowing policy);
5) policy on trust funds;
6) policy regarding official (interbudgetary) transfers (transfer policy) (Nosikov, 2016).

However, it should be noted that in the restricted sense, fiscal policy covers those budget revenues that are characterized by obligation, namely tax and non-tax.

In view of the rather broad meaning of the above-examined concept, it is worth specifying that not all the bodies perform or are involved in the implementation of the fiscal function of the state. As D. Nosikov rightly observes, when forming a system of bodies performing the mentioned function, subject and territorial criteria are primarily taken into account (Nosikov, 2016). Moreover, in our opinion, the role of the subject of the fiscal policy system, and therefore its belonging to this system, is considered through the prism of its influence on the subject of fiscal policy, that is, on the regulation of state revenues and expenditures. Hence, it is possible to single out the direct and indirect relationship of the state subject to the system of fiscal policy. Thus, a broader interpretation of fiscal policy expands the number of subjects belonging to the system of fiscal policy bodies due to the addition of identifying features. In this regard, it is deemed relevant to adhere to the opinion of V.Tatsii, who emphasizes that the expansive interpretation of the law enforcement function provides grounds for attributing to law enforcement bodies almost all the bodies of the executive power that have at least something to do with ensuring the law enforcement function, although by their legal nature and the tasks assigned to them tasks thereof do not belong to law enforcement agencies (Tatsii, 2012).

Hence, the above provides grounds for asserting the expediency of considering exclusively the direct, i.e., the subject affiliation of the body defined in the legislation, as the main identifying feature of the subject of the fiscal policy system of Ukraine. It is the specificity of the subject sub-department that makes it possible to single out the following links:

1) bodies of general competence exercising fiscal powers as one of the directions of their activity;

2) bodies of special competence, the immediate task thereof is the implementation of the state function regarding the accumulation and accumulation of state budget funds.

As for the first group of subjects, it includes the President of Ukraine, the Verkhovna Rada of Ukraine, the Cabinet of Ministers of Ukraine, and in case of of decentralization representative and executive bodies of autonomous entities, as well as representative and executive bodies of local self-government. The role of the President of Ukraine in the implementation of the fiscal function of the state liesb in the contributing to the legislative process, which is manifested in the function of being a guarantor of compliance with the Basic Law of Ukraine, which provides for an influence on the regime of stability of the constitutional system established in Ukraine. First of all, we are talking about the promulgation of laws on the budget and taxes adopted by the legislative body of power. The Verkhovna Rada of Ukraine holds a leading position in the system of fiscal bodies of general competence as the only body of national representation and the only legislative body in the system of division of state power. Meanwhile, the Constitution of Ukraine assigns to the powers of the Parliament the approval of the State Budget of Ukraine and the introduction of amendments to it, the control over the implementation of the State Budget of Ukraine, the adoption of a decision on the report on its implementation (Constitution of Ukraine, 1996), while on behalf of the Parliament, control over the receipt of funds to the State Budget of Ukraine and their use is entrusted to the Accounting Chamber. At the same time, the role of the Cabinet of Ministers of Ukraine as an executive body is limited to submitting a draft law on the state budget and a report on its implementation to the parliament, as well as ensuring the implementation of state financial and tax policy (Constitution of Ukraine, 1996).

The bodies of special authority can be divided into two groups, namely fiscal (State Tax Service of Ukraine, State Customs Service of Ukraine) and financial (Ministry of Finance of Ukraine, Accounting Chamber of Ukraine, financial departments, administrations, and divisions) bodies. Together,they comprise a single system of implementing fiscal policy in Ukraine.

An analysis of the current situation and a review of scientific sources allows us to state that, as of today, there is an objective need to develop a separate concept for improving the fiscal policy of Ukraine in the context of European integration (Sofin, 2019), which is based on the adaptation of domestic legislation to the norms and standards of the European Union. According to M. Sofyin, the development of the relevant concept will allow: (1) to define and describe the problems that exist in the relevant field; (2) to outline the ways of solving them by establishing the ultimate goal and the tasks that should be solved in achieving them (Sofin, 2019).

Meanwhile, the development of the Concept of improving the fiscal policy of Ukraine in the context of European integration is induced by problems in ensuring the fiscal policy of the state. Thus, E. V. Duliba emphasizes the existence of inefficient and inflexible expenditures, weak fiscal management, constant excess and rapid growth of obligations in relation to budget resources, which, in turn, results in constant adjustments of the budget and tax legislation, as well as complicates administration and tax forecasting (Duliba, 2018). Thus, according to the European Commission, despite the almost two-fold increase in State Budget expenditures in 2022 (UAH 1,214,000,000), the amount of state budget funds audited by the Accounting Chamber decreased by UAH 241,000,000 or almost 40% (Frolov, 2023), which proves the inefficient work of the aforementioned body, which conducts annual performance audits and financial audits.

In view of O. Rakul, specifies another manifestation of the imperfection of the state fiscal policy formation: the state has a historical tendency to expand, especially in the field of expenditures, in connection with the specifics of the growing need for the generalization of social production, which provokes the growth of transaction costs, related to the collection and processing of information, control and monitoring of the economic situation. The increase in costs creates grounds for deviating from the tasks that were set and those that were actually implemented. It is also possible to have a discrepancy between the revenues and expenditures of the budget system, because the degree of rigidity of the budget restrictions for the state is far from absolute, that is, the budget restrictions for the state are “soft” due to the fact that the state, as a system, is almost impossible to be declared bankrupt. Meanwhile, at certain stages of the economic cycle, the state budget deficit can play a positive stimulating role in social development (Rakul, 2017).

Furthermore, one of the main shortcomings of modern fiscal policy is the presence of a huge array of legal acts, the norms of which do not fully and clearly regulate the rules of conduct, which results in difficulty in practical application and gives rise to the emergence of new legal acts or the introduction of changes or additions to the current legislation (Duliba, 2019).

The problems and shortcomings of the fiscal policy indicated above are conceptual and not exhaustive, while the only method of overcoming them is to change the current model to a more developed analogue, and in our case - the model used in the countries of the European Union. This raises the question of finding a new model of fiscal policy. Within the framework of this study, the European integration aspirations of Ukraine were announced, which narrows the range of possible models to one - the model of fiscal policy in the countries of the European Union.

As noted by M. Sirant, the legal framework for the harmonization of fiscal policy in the European Union is enshrined in the Treaty on the Functioning of the EU, Art. 113 of which provides for the right of the Council to adopt normative acts contributing to the harmonization of legislation in the field of indirect taxation, if such harmonization is necessary for the creation and functioning of the common market. At the same time, Art. 115 of the specified Treaty gives the Council of the EU the right to adopt directives aimed at the convergence of legislative and administrative acts of member states for the effective functioning of the single internal market (including through the formation of the legal framework for the functioning of direct taxes) (Sirant, 2018). These provisions have objective consequences for various member states of the Community, which determine the uniqueness, but common general vector of fiscal policy models.

The general vector is manifested in the fact that the model of socio-economic development of the market in the countries of the European Union is characterized by greater guarantees from the state, which is accompanied by a higher level of taxation (Yuriy, Krysovaty, etc., 2010). We are talking about the Scandinavian model, which is characterized by the highest level of spending on social protection and provision, while the state's intervention in the economy is quite active, which is manifested in the establishment of high tax rates (Lyashenko, 2020).

As for other European models of fiscal policy , the feature of the Swedish one is the payment of taxes depending on the amount of income, while the state does not interfere in the production activities of enterprises and the redistribution of part of the profit through the taxation system and the public sector to raise the standard of living of the population. The model of the fiscal mechanism of the United States of America provides for the creation of a favorable climate for business, support for entrepreneurial activity. Although government regulation is extremely limited, there are many tax benefits. Also, this model is characterized by a high level of tax revenues to the budget, which allows primarily to develop economic potential. In the German model, the general flexibility of the tax system is provided by regular revisions of tax rates and benefits depending on economic dynamics, and communication between fiscal authorities and taxpayers is quite simplified, tax payments are made using Internet technologies (Ruskina, 2017).

As T. P. Fursa and S. M. Sinytsia point out, each of these models of the fiscal mechanism has its advantages and disadvantages. At the same time, the use of a single fiscal mechanism for all countries of the world is impossible, because each country has a different set of initial historical, geographical, economic and social parameters. Also, each state has an individual path of economic development. However, in the process of forming the fiscal mechanism in each case, a principle focused specifically on taxpayers was laid down, resulting in a transition from a purely fiscal function to voluntary tax payment and stimulation of the country's economic development (Fursa, Sinytsia, 2016).

We note that one of the key intentions of improving the fiscal policy in the countries of the European Union can be called the creation of a certain stimulating mechanism. For example, stimulating the social responsibility of business in the field of ecology by introducing lower tax rates for business entities that use more environmentally friendly production technologies in their activities. Along with this, the reduced tax rate artificially "takes over" the criterion of economic efficiency, thereby significantly expanding the range of possible "economically efficient" production technologies. As noted by O. Ruskina, France, which uses research tax credits, and Great Britain, where special deductions from expenses are traditionally used, can be considered leaders in stimulating innovation in Europe (Ruskina, 2017).

Speaking about Ukraine, the introduction of such a model of fiscal policy will have significant positive economic consequences for it, which is extremely relevant in today's conditions.

Regarding other vectors and ways of adapting the current regulatory and legal framework for the organization of fiscal policy in Ukraine, it is worth mentioning the Concept of improving the fiscal policy of Ukraine in the conditions of European integration, proposed by M. Sof'in, and focusing on its content, namely on the principle provisions. The principles of the organization and implementation of fiscal policy are the most important structural element, because it is they

contribute to the correct knowledge and application of legal norms, create a basis for a unified understanding of normative and legal prescriptions, contribute to the awareness of law and thereby provide the opportunity for the same interpretation of these prescriptions and contribute to the formation and improvement of law enforcement practice (Shmalenya, 2008). Therefore, it is the principles of law that are universally applicable by nature, while the rule of law is limited by its verbal and semantic form. In this regard, it is worth agreeing with V. Perepeluk's opinion that the question of law, which is of fundamental importance for the formation of a unified law enforcement practice, is directly the question of what is the content of the principle (principles) of law necessary for the court to formulate a new provision designed to overcome the gap in regulatory regulation by applying the analogy of law or conflict between legal norms (Perepeliuk, 2019).

Depending on the phase of the economic cycle in which the country's economy is located, O. Oghirko and I. Kurylin distinguish two types of state fiscal policy - stimulating and restraining. Accordingly, the main principles of the formation of a stimulating fiscal policy are the following: 1) taxation efficiency; 2) system and internal integrity of taxation; 3) single tax; 4) sufficiency; 5) tax capacity; 6) uniform tension; 7) stability in taxation. At the same time, scientists include the following principles among the main principles of forming a restraining fiscal policy: 1) multiple taxes; 2) flexibility (elasticity) of taxation; 3) the inevitability of liability defined by law; 4) neutrality of taxation (Oghirko, Kurylin), 2017). This list should be supplemented with the principles of simplicity and efficiency. Thus, the content of the last principle consists in the requirement for the development of the tax system in such a way as to ensure an effective stimulating effect on the socio-economic development of the state, to maintain a high level of employment of the population, in particular, its business activity (Sof'in, 2019).

At the same time, based on the content of Chapter 4 of the Association Agreement between Ukraine, on the one hand, and the European Union, the European Atomic Energy Community and their member states, on the other hand, which concerns taxation, the concept of improving the fiscal policy of Ukraine should be based on principles of transparency, information exchange and fair tax competition, which, in turn, will contribute to the harmonization of national legislation with European legislation (Association Agreement ..., 2014).

These principles should be the basis of the Concept of improving Ukraine's fiscal policy in the context of European integration, which, in turn, will ensure fiscal decentralization and the functioning of independent fiscal institutions in accordance with the main trends of the European community.

These trends lead to significant changes in the usual system of bodies that perform the fiscal function of the state. Such a model of the organization is due to the key task that the countries of the European Union set before themselves - ensuring the well-being of society. Therefore, the general vector is manifested in the fact that the model of socio-economic development in European countries is characterized by greater guarantees from the state, which is accompanied by a higher level of taxation.

On a more special level, this is manifested in the set of fiscal tools and mechanisms used by the legislators of the member states of the European Union, namely: facilitation of tax administration and introduction of electronic reporting; provision of tax benefits and tax credits for enterprises engaged in innovative activities; implementation of tax support for small businesses; encouraging the investment attractiveness of the state. Regarding the latter, according to the BDO International Business Compass (IBC) for 2018, Ukraine ranks 131st in the ranking of institutional attractiveness and 82nd in the ranking of the index of resource use, while the countries of North America, Oceania, Northern and Western Europe lead the ranking (Friederiszick, Stapke M, Wolf, 2018). It is obvious that as long as the above problems exist in the country, Ukraine will remain a country not only with a negative business image and unfavorable investment climate in particular, but also with a low level of economy in general.

In addition, the improvement of the fiscal policy of our state in the conditions of European integration should involve the development of an effective mechanism for evaluating the effectiveness of the state and its bodies in the context of spending money (Sof'in, 2019), which is due to the lack of criteria for determining the efficiency and effectiveness of the state's activities in economic sphere. As V. O. Litvinova rightly points out, "effectiveness" is a transformed form of "efficiency». In that case, when it is necessary to assess the degree of achievement of the result, efficiency takes the form of "effectiveness», and when it comes to minimizing the use of resources, we can talk about "economy" (Litvinova, 2014).

CONCLUSIONS

Thus, summarizing all of the above, we can conclude that existing organizational and legal deficiencies in the system of implementing fiscal policy of Ukraine in the conditions of European integration have an impact on the economic security of the state, which is explained by the existence of a relationship between fiscal policy and economic growth. The prerequisite for such a situation is the current model of fiscal policy organization in Ukraine. At the same time, the shortcomings are of a conceptual nature, and the only method of overcoming them is to change the current model to a more developed analogue, and in our case - the model used in the member states of the European Union.In particular, there is an objective need to develop a Concept for improving the fiscal policy of Ukraine in the conditions of European integration, the content of which will be directed to the gradual conceptual transition of Ukraine to the fiscal policy model of the EU member states. Along with this, given the lack of criteria for determining the efficiency and effectiveness of the state's activity in the economic sphere, it is necessary to develop a mechanism that enables the evaluation of the activity of state bodies in relation to the expenditure of the state's financial resources.

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