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Надійшла до редакції 10.01.14

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ДЕЦЕНТРАЛІЗАЦІЯ ТА ЯКІСТЬ УПРАВЛІННЯ: ДЕЯКІ ПИТАННЯ З ДОСВІДУ ЧЕХІЇ ТА СЛОВАЦЬКОЇ РЕСПУБЛІКИ

Державні реформи управління в Чеській Республіці і в Словаччині почалися майже відразу після "оксамитової революції" в 1989 році. Більше двох десятиліть конкретного досвіду децентралізації в конкретному середовищі двох обраних країн з перехідною економікою в даний час забезпечує достатньо матеріалу для спроби оцінити основні плюси, мінуси і ризики децентралізації в якості інструменту реформування державного управління в цих умовах. Метою роботи є обговорення деяких важливих питань, пов'язаних з процесами створення сучасного управління в країнах з перехідною економікою, в основному, на основі децентралізації, своїх загальних проблем і при своїх специфічних обмеженнях усередині країн, що входять до Центральної Європи. І Словаччина, і Чеська Республіка використовували децентралізацію як домінуючий інструмент, щоб змінити свої державні адміністративні органи. Децентралізація цілком може бути гарною панацеєю для досягнення кращого управління в країнах, що входять до Центральної Європи, але тільки за певних обставин. Але лише одна децентралізація не приносить позитивних результатів, автоматично і негайно.

Ключові слова. Державне управління, децентралізація, управління, Чехія, Словаччина.

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ДЕЦЕНТРАЛИЗАЦИЯ И КАЧЕСТВО УПРАВЛЕНИЯ: НЕКОТОРЫЕ ВОПРОСЫ ИЗ ОПЫТА ЧЕХИИ И СЛОВАЦКОЙ РЕСПУБЛИКИ

Государственные реформы управления в Чешской Республике и в Словакии начались почти сразу после "бархатной революции" в 1989 году. Более двух десятилетий конкретного опыта децентрализации в конкретной среде двух выбранных стран с переходной экономикой в настоящее время обеспечивает достаточно материала для попытки оценить основные плюсы, минусы и риски децентрализации в качестве инструмента реформирования государственного управления в этих условиях. Целью работы является обсуждение некоторых важных вопросов, связанных с процессами создания современного управления в странах с переходной экономикой, в основном, на основе децентрализации, своих общих проблем и свои специфических ограничений внутри стран, входящих в Центральную Европу. И Словакия, и Чешская Республика использовали децентрализацию в качестве доминирующего инструмента, чтобы изменить свои текущие государственные административные органы. Децентрализация вполне может быть хорошей панацеей для достижения лучшего управления в странах, входящих в Центральную Европу, но только при определенных обстоятельствах. Но лишь одна децентрализация не приносит положительных результатов, автоматически и немедленно.

Ключевые слова. Государственное управление, децентрализация, управление, Чехия, Словакия.

УДК 338.2.025
JEL M41

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THEORY AND PRACTICE OF FORMATION OF ACCOUNTING AND TAX POLICY OF THE REPUBLIC OF KAZAKHSTAN

This article discusses the different definitions of accounting and tax policies of enterprises in modern economy. Determined that under the status of the Republic of Kazakhstan, the form and content development accounting and tax policy, has not yet been given sufficient attention. The article recommended structural elements and content of the accounting and tax policy, as a reference guide of all kinds of accounting, taking into account the specific features of business in the Republic of Kazakhstan.

Keywords: accounting and tax policy in the Republic of Kazakhstan, accounting forms and tax policy, structural elements and content of the accounting and tax policy.

Posing of the problem. The term "Accounting Policies" first appeared with the beginning of the reform of the national accounting system and the introduction of the Kazakhstan accounting standards (KAS) as guidelines for the management of accounting and financial reporting of specific enterprises in the Republic of Kazakhstan.

Experience with the KAS more than a dozen years in practice did not lead to significant changes in the thinking of the majority of the restructuring of accounting professionals, also do not come to understand the importance of accounting policies as the basis for accounting and financial reporting. During these years, the formation and the statement "Accounting Policies" were engaged by the accounting structure of the big business. Small and medium-sized businesses generally ignored this document, or the lack of professionalism of accounting personnel didn't allow to pay due attention to this accounting policy.

The need for accounting policy, even more apparent in the process of transformation of accounting in 2008, when the Law "On Accounting and Financial Reporting of the Republic of Kazakhstan", KAS has been replaced by IFRS in big business, and NAS (National Accounting Standards) number 1 and 2 in the small and medium businesses, and accounting policies and explanatory notes are necessary as constituent components of financial statements.

Analysis of recent research and publications. Theoretical and practical problems of the development of accounting and tax policies in Kazakhstan enterprises are mainly monitored by auditing companies. Many of the publications of Russian and Kazakhstani authors on this subject from the Internet are pretty old, dated the accounting reform in 2008, so I stopped at some works of authors Mikhaleva E., Horinoy L. [4,5], Skala N., Skala V/, Nam G. [6] Nurgaliyeva R. [7-10]. Continuing problems of formation of accounting and tax policy are discussed in the periodical

literature of the Republic of Kazakhstan in the development and auditing of LLP "Kazakhstanaudit" [11].

The main objectives of the study are to determine the location, status, and structural elements of the accounting and tax policy, the analysis of the positive and negative aspects of working in practice forms of accounting and tax policy formulation and recommendations for the creation of this document based on the currently valid regulations.

The main results of the study. In modern system of management of the economy of Kazakhstan have developed two levels of formation of accounting and tax policies: global (national) and local (business entity, the enterprise). At the state level policies have done through the development and implementation of the Law on accounting and financial reporting, NAS (National Accounting Standards № 1,2), IAS, the Model Chart of Accounts and other guidance and normative acts.

Tax policy at the state level is regulated by the Tax Code, which defines it as: "Tax policy – a set of measures for the establishment of new and old abolition of taxes and other obligatory payments to the budget, changing rates, the objects of taxation and objects related to taxation, the tax base for taxes and other obligatory payments to the budget in order to ensure the financial needs of the state to secure a balance of economic interests of the state and taxpayers" [1].

On the development of national accounting and tax policies of international organizations is significantly affected by the International Federation of Accountants (IFAC). When it created the Committee on International Standards of Accounting (CISA), which is governed by the Board of CISA. CISA develops accounting standards, and is working on dissemination. Therefore, the problems of the development of national accounting policies are resolved at a higher level.

Problems of the theory and practice of developing a local accounting policy we started with the first days of the occurrence of the term. At the same time, Kazakhstan's weekly paper "Accounting Bulletin" № 37 per 1997 year was published our article on the problems of the formation of the form, content and destination Accounting Policies, where in addition to this, we were not only encouraged to develop the accounting policy, but also in its structure, we recommended form of tax policy. We can boast of the fact that the proposal was implemented in the current version of the Tax Code (January 1, 2009.), Which ordered the taxpayers prepare tax accounting policy. (Unfortunately this instance we lost, and in the libraries of old editions destroyed).

To some extent, audit companies provide assistance in the preparation of the accounting and tax policy. For example, the author of this article, working part-time auditor LLP "Plus audit" of the city of Karaganda, together with the Director of LLP developed in 1998 by a standard form accounting policy for small and medium-sized businesses and Karaganda area, it was printed on a typewriter and did not have copy format. A standard form of accounting policy before the 2009 used a certain demand, and for those who wish to supplement their own this document, they can to consider specific characteristics of the business and reflect them in its version of the accounting policies. The form and content, we have developed accounting policies were based on then current normative documents, which today is the need to establish standard typographic forms of accounting and tax policies in the application of modern normative acts IFRS and NAS.

During the study, we analyzed the operating practice forms of the accounting and tax policy in the Republic of Kazakhstan: JSC "Vodocanal" Astana city, LLP "Astyk", IE "Sadikova L.I.". The main drawback of most of the studied forms of accounting and tax policies – is a large amount of

content, where each section contains all known definitions: cash, inventories, fixed assets, income, expenses, and other concepts known to those skilled of economic profile. If removed from the content of many of the concepts and known truths, then the volume of the document would be reduced by about one third of the text.

Among other shortcomings analyzed forms include:

- Absence of section "Tax accounting policies";
- Not the precise wording of the text, not recital, and has descriptive character of textbooks and teaching materials;
- in the content of the accounting and tax policies, missing separation of the required sections;
- Is absent working chart of accounts the company;
- Is present in the text of each section lists the templates of documents that could be observed by the assigned numbers of the order of the Ministry of Finance;
- Use regulations and other sources should be brought at the end of the document as a separate section.

While continuing to deal with the problems of formation of accounting and tax policies, we have repeatedly advocated and published scientific articles in international scientific conferences in the cities of Poltava (Ukraine), Gomel (Belarus), Novosibirsk (Russia), Almaty, Karaganda (Kazakhstan) at seminars meetings with employees of the Tax Committee of the Republic of Kazakhstan. During these years, proposals to solve some of the problems the accounting and tax policies have been highlighted in the three editions of the book "Tax Accounting" and in the book under the heading of MES RK "Financial Accounting 2" and scientific articles [7-10].

Selection of the unsolved aspects of the problem.

The studies show that the theory and practice of formulating accounting and tax policies amassed some experience which requires further improvement of the following outstanding issues.

In the theoretical editions of Kazakhstan, it was decided to subdivide the normative legal acts of the Republic of Kazakhstan into 4 levels:

- 1st level – the Law of the Republic of Kazakhstan "On Accounting and Financial Reporting" and the Tax Code;
- 2nd level – IFRS NAS and methodological recommendations;
- 3rd level – the orders, the Ministry of Finance of the Republic of Kazakhstan instructions and other government agencies, internal regulations and guidelines;
- 4th level – tax accounting policy of the company.

The accounting and tax policies, ranking fourth among the regulations of Kazakhstan, unfortunately, is still not widely appreciated and due place in the organization of national accounting systems. Not a professional translation and difficult to understand figures of speech in Russian and Kazakh translations adopt IFRS are creating obstacles in the implementation of IFRS in practice and in the development of local enterprises on the accounting and tax policy.

During the years of reform the accounting system have existed different definition of the accounting policies. KAS defined it this way: "Accounting Policies – set of methods adopted by the head of the subject to the accounting and disclosure of financial statements in accordance with their principles and foundations."

From 1 January 2008 Kazakh enterprises, accounting, which have switched to a different standard, divided into 3 groups:

- The companies have implemented IFRS in accounting;
- The company, accounting, implemented the NAS number 2;
- Enterprises and individual entrepreneurs in the account have implemented NAS number 1.

Companies have implemented IFRS, based on the following definition: "Accounting policies – is a specific principles, bases, regulations, rules, and regulations used by the organization for the preparation and presentation of financial statements" [1].

Companies operating on the basis of NAS number 2, based on the following definition: "Accounting policies – is a set of techniques, principles, rules and procedures of accounting and preparation on the basis of their financial statements" [2, p.32-3].

The third type of enterprise can do without special Accounting and tax policies, as they usually lead of simplified accounting and reporting, but, in our opinion, would not be amiss if they form and approve a special account and fiscal policies.

So these definitions are different in wording, but the same in meaning, have some variety into the terminology of the accounting and tax policy, but the understanding of the place and the status of the document and opened. In our opinion, the accounting and tax policies of enterprises – is the only internal regulatory document, which combines specific ways and methods of objects into account in all areas of financial, tax and management accounting.

Formation of local accounting and tax policy, is to choose one of the ways based on the conditions activities of the subject and taking as a basis for conducting the financial, business and tax accounting. In order to be effective, The accounting and tax policy should develop accounting solutions, both for the implementation of current and future tasks of accounting and taxation. In terms of market relations and the operation of modern legislation on accounting and taxation at the businesses there is a wide selection of either option accounting, methods of depreciation, of recording the sale of goods, works and services, income and expenses, etc.

An integral part of the accounting tax policy is the tax accounting policies established in the Tax Code, "Tax accounting policy – a document adopted by the taxpayer (tax agent) that establishes the procedure of tax accounting in compliance with the requirements of the Code." Tax policy should be included as a separate section in the accounting policies, developed in accordance with IFRS and the requirements of the legislation of the Republic of Kazakhstan on accounting and financial reporting.

Development of tax accounting policy should be correlated with the requirements of the accounting policy for each object in order to achieve harmonization of accounting rules tax obligations of the Tax Code, and the rules applicable IFRS or NAS. Tax accounting policy – adopted by the taxpayer (tax agent) a document establishing an order of tax accounting in compliance with the requirements of the Tax Code. In our opinion, the accounting tax policy – is a complex document on the methodology of financial and tax accounting.

In the tax accounting policies recommended to pay attention to the following:

- The form and procedure for preparation of tax registers developed by the taxpayer (tax agent) by himself;
- A list of the activities carried out under the general Classification of Economic Activities, approved by the authorized state body for standardization;
- The name of the persons responsible for compliance with the tax accounting policies;
- The order of separate tax accounting in the case of the activities for which the Tax Code provides various conditions of taxation, compliance with the rules established by Article 58 of the Code.
- The order of separate tax accounting in the case of operations on subsoil use;

- Items selected by the taxpayer methods deductibility of expenses in order to calculate the corporate income tax and the allocation to offset the value added tax, provided for by the Tax Code;

- Policy definition of the risks being hedged, hedged items and used them for hedging instruments, methods of assessing hedge effectiveness.

On Form and content of the volume of accounting and tax policies of various companies are different, but certainly should have the following sections:

1. Organizational and technical;
2. The methodological for financial accounting;
3. The methodological for management accounting;
4. Tax accounting policies;
5. Working plan of accounts based on the Model Chart of Accounts.

On the areas of accounting, Sections 2, 3 and 4 should have specific methods and techniques, calculations and forms drawn up accounting and tax documents.

Accounting and tax policies approved by the manager or business owner of the company. Accounting and tax policy should be in printed form, signed by the leaders and certified by the official stamp. On the content of accounting and tax policies of various companies should be different, but in written form it should be as a separate document and throughout the year, adopted policy should not be changed. The text of this document in respect of the required sections must be specific and meaningful.

The order of formation of accounting and tax policies in the enterprise is to be built as the development of general, specific document. At its foundation must be laid recommended by international or national standards and Tax Code independently elected techniques, methods and accounting procedures:

- Work Plan (short standard plan of accounts) that is bound to the conditions and specifics of a particular company;
- A form of accounting with the skills and availability of computer technology;
- The methods of income and expense, depreciation methods, the method of evaluation of various accounting items;
- The methods of cost accounting and product costing;
- Methods of tax accounting;
- The size of advance payments and the terms of payment of of various taxes and fees.

To the organization's accounting and tax policy should be long-term (5 years). It should be based on the real economic situation of the undertaking, organization of production, the degree of computerization of accounting. A sound accounting and tax policy must be approved by the shareholders' meeting, the founders of the company and brought to the tax authorities and other stakeholders.

Conclusions. In determining accounting and fiscal policies in the enterprise should be clear to the pros and cons of their chosen methods for tax purposes under the existing defaults and increasing the volume of accounting work. Selected policies in determining those or other accounting items should be observed from one reporting period to another, and when it changes necessary to put notify the local tax authority. Thus, executed and approved accounting policies should have the status of a normative document for internal use, and shall be presented for review by all regulatory authorities.

In the future, we planned to develop the accounting and tax policies LLP and RCC (rural consumer cooperatives), are part of the consumer cooperation of Kazakhstan.

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Надійшла до редакції 14.09.13

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ТЕОРИЯ І ПРАКТИКА ФОРМУВАННЯ ОБЛІКОВОЇ І ПОДАТКОВОЇ ПОЛІТИКИ РЕСПУБЛІКИ КАЗАХСТАН

У статті розглядаються різні визначення облікової та податкової політики підприємств в сучасній економіці. Визначено, що в умовах Республіки Казахстан статусу, формою і розробці змісту облікової та податкової політики досі не приділяється достатньої уваги. У статті рекомендовані структурні елементи і зміст облікової та податкової політики, як керівництва ведення всіх видів бухгалтерського обліку, з урахуванням специфічних особливостей ведення бізнесу в Республіці Казахстан.

Ключові слова: облікова і податкова політика в Республіці Казахстан, форми облікової і податкової політики, структурні елементи і зміст облікової та податкової політики.

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ТЕОРИЯ И ПРАКТИКА ФОРМИРОВАНИЯ УЧЕТНОЙ И НАЛОГОВОЙ ПОЛИТИКИ РЕСПУБЛИКИ КАЗАХСТАН

В статье рассматриваются разные определения учетной и налоговой политики предприятий в современной экономике. Определено, что в условиях Республики Казахстан статусу, форме и разработке содержания учетной и налоговой политики до сих пор не уделяется достаточного внимания. В статье рекомендованы структурные элементы и содержание учетной и налоговой политики, как руководства ведения всех видов бухгалтерского учета, с учетом специфических особенностей ведения бизнеса в Республике Казахстан.

Ключевые слова: учетная и налоговая политика в Республике Казахстан, формы учетной и налоговой политики, структурные элементы и содержание учетной и налоговой политики.

УДК 330
 JEL R 41

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THE ECONOMIC MECHANISM OF RESOURCE SAVINGS OF AIRLINE

The essence of the economic mechanism of resource savings and the reasons of the relationships between them are defined in this article. Also the place and the role of each of the blocks are analyzed.

Keywords: economic mechanism, resource savings, airline industry, functional structure.

The airline industry is a service industry with a low level of profitability because it is labor, capital, and technology intensive. The industry is also affected by external environmental changes as well as internal operations. Among other things, jet fuel is a major component of commercial airlines' operational costs. Therefore, airline companies must always make every endeavor to exercise cost control, an issue that has become even more significant during and after the dramatic increases in crude oil prices that began in 2008, as well as the on-going global financial crisis that started in the same year.

At the broadest level, global economic growth is expected to average 3.2 percent over the next 20 years, fostering 5.0 percent annual growth in passenger traffic and 5.2 percent annual growth in cargo traffic [1]. In response to market pressures, airlines are deploying capacity more strategically to help boost yields and cover higher fuel expenses. Airlines are optimizing airplane utilization more closely to seasonal demand fluctuations, and passenger load factors remain near historic highs. The number of new-generation airplanes in the parked fleet remains low, indicating that airlines are shifting utilization to their most efficient assets. These activities are projected to help the global airline industry achieve a profitable year, despite below-average economic growth and oil prices that are likely to average in the

triple digits for the full year—a scenario that would have seemed unbelievable just a decade ago.

The industry continuously adapts to varied market forces, including fuel price, economic growth and development, environmental regulation, infrastructure, market liberalization, airplane capabilities, other modes of transport, business models, and emerging markets. Each of these forces can have both positive and negative impacts on the industry. For example, on the negative side, rising fuel prices have become a major component of airline costs. On the positive side, the rise in fuel prices has prompted manufacturers to produce more fuel-efficient airplanes [2]. High fuel costs have also encouraged airlines to explore cost-cutting opportunities and new sources of revenue to help offset the effects of fuel prices.

As there search of the scientific sources and practice of management in the transport sector, particularly in aviation sector, shows, the problem of the economic mechanism of resource (EMOR), concerns to the problems which requires additional theoretical and practical research.

In economic literature the notion of "economic mechanism" is used quite widely. But there is no agreement about its definition and its components. That's why there is arises the problem about definition of the most suitable approaches of determining the merits of "economic mechanism" and the study of its main components.

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