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Р. Нургалієва, канд. екон. наук, доц.
 Карагандинський економічний університет Казпотребсоюзу, Республіка Казахстан

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.

Р. Нурғалиева, канд. екон. наук, доц.
 Карагандинский экономический университет Казпотребсоюза, Республика Казахстан

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.

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T. Oleshko, Doctor of Sciences (Technical), Professor,
 O. Marusych, PhD Student
 National Aviation University, Kyiv

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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In a different context, this term is interpreted differently, from "...a set of measures" designed to study specific objectives, up to "...set of institutional and organizational structures" and complex of forms and methods that they use [3].

The world's leading scientists saying "economic mechanism" means not just a set of economic tools and instruments, but their system, their interconnected and inter-mix of particular economic regulators [4].

The economic mechanism is the part of the industry mechanism. An author of modern economic dictionary considers this category as "a set of organizational structures, concrete forms and methods of management and law, by which economic laws that operate in specific circumstances are implemented (the process of reproduction)" [5].

Based on the interconnection and interdependence of all economic processes EMOR should be considered in the context of the industry mechanism.

Economic mechanism as a complex management system combines several subsystems which are providing its functioning. There are from two up to six relevant subsystems which are allocated in different scientific literature by different researches. In particular, N.J.Konischeva notes the existence of organizational and economic units (sub-

systems) [3], and O.M. Nevyelyev and S.A.Moskvin are allocate industry mechanism in the system of organizational management structures, functional relationships and management.

N.G. Chumachenko has formulated six subsystems [4] four of which are the most important -the organizational structure of subsystem, the subsystem management processes, methods and tools of subsystem management and subsystem of the control mechanism.

In our view, this is the most acceptable point of view. Therefore, it is accepted by us as a basis of the economic mechanism of resource. This mechanism should include the following subsystems: subsystem of the organizational structure of management, functional subsystem, the subsystem of the legal provision, implementation of subsystem information. At this article, we will consider the functional subsystem as a central component of the economic mechanism of resource more widely.

Conventionally, the functional structure can be represented as a diagram (Fig. 1), which consists of six blocks. To determine the effect of economic operation mechanism EMOR, cause-effect relationships between its elements, we will analyze the place and role of each of the blocks above.

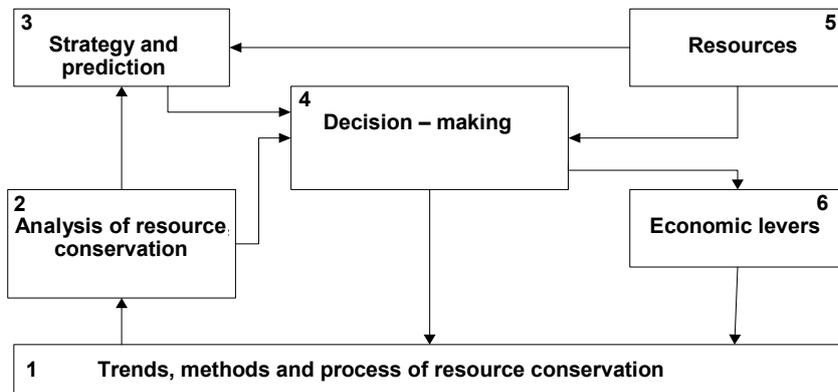


Fig.1. Scheme of the functional structure of the economic mechanism of resource*

*Source: Authors' elaboration.

The first block –"Directions, methods and process of the resource conservation". Scheme of the formation of guidelines and methods of resource conservation in the functional structure of EMOR is given in fig.2. Each type of resource is characterized by market of resources according

to the usual value. That kind of resources which has the highest consumers value, and the price is the most preferred object of saving, as it provides the most significant reduction in production costs for consumer.

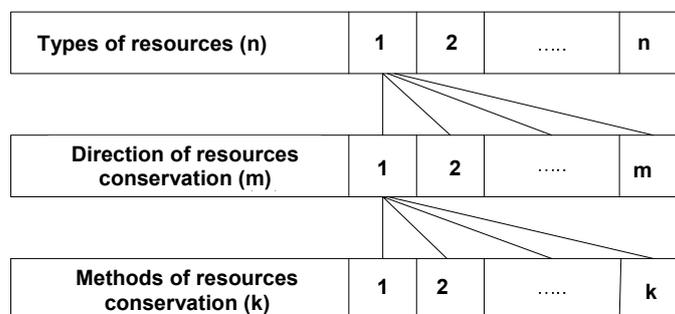


Fig.2. Scheme of the formation of guidelines and methods of resource conservation*

*Source: Authors' elaboration.

Therefore, in the process of resource consumption each kind of resources that has a use value should be used cost-effectively as possible (in accordance with the economic environment). The height of this economic interest in rational

resource consumption depends of the height of consumer cost which is involved in the production resource.

The action of each of the types of resources recognizes the possible areas of resource conservation (on

Fig.2. – m-lines), each of which can be implemented several of k possible ways.

So, the definition of the resources types, directions and methods of resource conservation provides substantial invariance of solutions (k option means resource conservation), acceptance of which affect on the economic environment (quantitative characteristics of the economic levels of influence) [6].

The second block – "Analysis of the resource conservation" (Fig. 3). k option means resource measurement of the

structure, rate and resource consumption proportions, also there are held the comparison level of resource consumption with the relevant characteristics of economic development in foreign countries, analyzes of the reasons that hinder efficient resource consumption.

This block provides a solution to the five main tasks. First of all – is the development and implementation in to the accounting practice the system of indicators that will more fully reflect the status of resource conservation.

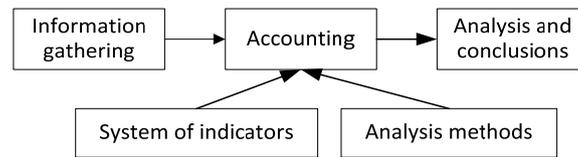


Fig.3. Scheme of the analysis of resource conservation*

*Source: Authors' elaboration.

The second task – is the development of methods of the analysis of resource conservation for each type of resource, explanation of the application of any method in a particular situation. During the analysis is necessary to use all his available methods – starting from methods of direct calculation up to the method of the correlation.

The third task – the development and implementation of resource accounting. Such a system should provide necessary objective information about the process of production resource consumption in specific volume and in a timely manner. The problem above is closely connected with the organization of data collection. Depending on the nature of the data been obtained can be used statistics, conducted periodic random monitoring or one-time research.

The third block – "Strategy and forecasting resource" (Fig. 4) provides for the implementation of complex research, which resulted in the variant parameters defined limits of resource conservation to conventional forecasting horizons and developing appropriate strategy resource.

The basis of this block – research on a wide range of issues in one way or another connected with the production of resource consumption, including the expected results of new resource-saving technological systems and the scale of their development, the probability of introduction of fundamentally new materials and design solutions that able to make fundamental changes in the nature of resource consumption, etc. Based on research developed forecast resource and produced in accordance with his strategy.

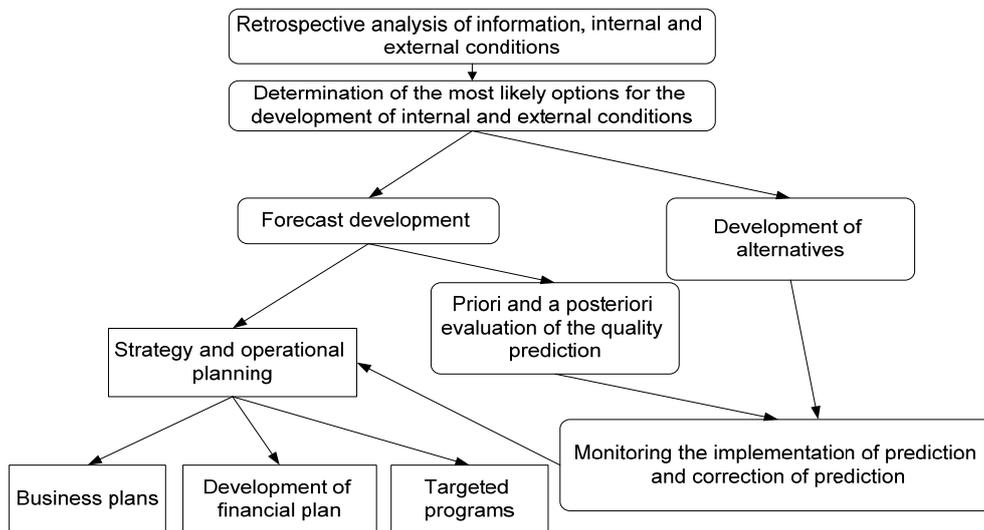


Fig.4. Strategy and forecast resource conservation*

*Source: Authors' elaboration.

The fourth block – "Block decision." Crucial in the functional system is EMOR block decisions. Decision making is a complex and multifaceted. To management decisions presented a number of requirements, the main of which are: validity, feasibility, timeliness, fairness, simplicity, clarity and conciseness of presentation. It includes a number of stages and operations. The question of how much and what stage should take place in decision-making that spe-

cific content of each of them, managers decided differently. It depends on the skills of managers, a situation, management style and organizational culture.

The process of decision-making is based on the analysis of resource conservation for its forecasts, according to the generated strategy. Decision-making by taking into account the available resources needed to implement the strategy and resource conservation.

The fifth "economic levers" defines the leverage, the nature, boundaries and measure the impact on businesses in matters of production and resource consumption and resource preservation. In Fig. 5 shows the block diagram of the functioning of "economic levers." It is on the principles of a closed system and has a recurring character. For assis-

tance, economic incentives might affect the process of resource conservation at all stages of the life cycle of the resource, the effect of certain results of resource conservation. These results are basis for selecting nature of the economic levers of influence on businesses to ensure the resource, which can be stimulating, compensatory or deterrent.

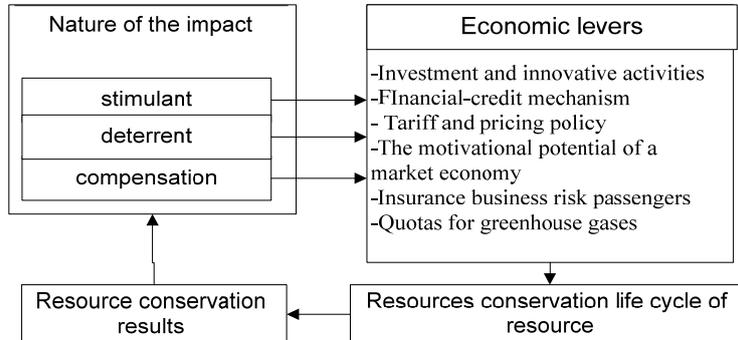


Fig. 5. Block diagram of the operation of "economic levers"

*Source: Authors' elaboration.

Conclusions: Thus we can conclude that the concept of "economic mechanism" reveals the essence of a variety of relationships and processes functioning and development of economic objects: from the most complex economic systems of the country – to specific companies. Perfection of the mechanism, on the one hand, requires good governance entities and levels of performance leads to their functioning, successful adaptation to dynamic growth and development under unstable environment. On the other – it is this perfection is a necessary condition for effective operation of the airline, its competitiveness, financial stability, profitability, investment attractiveness and solvency.

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Т. Олешко, д-р техн. наук, проф.,
О. Марусич, асп.
Національний авіаційний університет, Київ

ЕКОНОМІЧНИЙ МЕХАНІЗМ РЕСУРСОЗБЕРЕЖЕННЯ АВІАКОМПАНІЇ

В статті визначена сутність економічного механізму ресурсозбереження, показано причинно-наслідкові зв'язки між його елементами. Проаналізовано місце і роль кожного з блоків.

Ключові слова: економічний механізм, економія ресурсів, авіаційна галузь, функціональна структура

Т. Олешко, д-р техн. наук, проф.,
О. Марусич, асп.
Национальный авиационный университет, Киев

ЕКОНОМИЧЕСКИЙ МЕХАНИЗМ РЕСУРСОСБЕРЕЖЕНИЯ АВИАКОМПАНИИ

В статье определена сущность экономического механизма ресурсосбережения, показаны причинно-следственные связи между его элементами. Проанализированы место и роль каждого из блоков.

Ключевые слова: экономический механизм, экономия ресурсов, авиационная отрасль, функциональная структура

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W. Szkutnik, Doctor of Sciences (Economics), Professor
University of Economics in Katowice, Poland

THE DYNAMICS OF UNEMPLOYMENT IN A SELECTED GROUP OF EU COUNTRIES

In the article there are synthetically analyzed parameters which characterize labour market in chosen EU countries in view of unemployment. Analysis includes age and gender of potential employee taking into account time of being unemployed. Particular attention is paid to long-term unemployment in view of its specific social character. Database is mainly Eurostat data and local statistical centers.

Key words: European Union; unemployment; long-term unemployment.

Introduction. The year of 2004 was a critical year in economy and position on the market of Europe for Ten European States. It was because this was the year they

joined the union community. As a rule, together with economic changes, hope for certain changes in everyday life occurs among people. Some of those hopes were associ-