



**АНАЛІТИК**  
АУДИТОРСЬКА ФІРМА



# ECONOMICS FINANCES LAW

MONTHLY INFORMATION AND ANALITICAL MAGAZINE

**№ 4'2016**  
(since 1994)

**ISSN 2409-1944**

**SERIES: "LAW"**

*The magazine included in the list of scientific professional editions of Ukraine, which can be published results of dissertations for the degree of doctor and candidate of economic sciences.*

Order of the Ministry of Education and Science of Ukraine dated 21 December 2015 r. №1328. Registration Certificate series KB number 21620-11520PR on October 12, 2015.

### **Founders:**

Audit Firm "Analytik" with the Academy of Municipal Administration and the National Academy of Internal Affairs of Ukraine.

### **Articles must pass selection, internal and external review**

Recommended for printing and distribution to the Internet by the Academic Council of the National Academy of Internal Affairs of Ukraine (Protocol №19 of april 2016). Full or partial reprint of the magazine is permitted only with the consent of the publisher. Authors are responsible for the selection and presentation of facts. Advertiser is responsible for the content and accuracy of advertising.

Signed for printing 21.04.2016

Format 60/84/8

Circulation – 250 copies.

**Editorial address:** 01001, Kyiv, Khreshchatyk str., 44

**Phone:** (050) 735-43-41, (096) 221-88-61

**Fax:** (044) 278-05-88

**E-mail:** [efp.redaktor@gmail.com](mailto:efp.redaktor@gmail.com)

**Web-site:** [www.efp.in.ua](http://www.efp.in.ua)



*Publishing  
subject*

© "Analytik", 2016

© "Economics. Finances. Law", 2016

Printing: International Business Center Ltd.

## CONTENT

<b>L.H. CHYSTOKLETOV.</b> The essence mechanism of administrative-legal security support of business entity activity .....	4
<b>A.M. APAROV, O.M. ONYSCHENKO.</b> The reform process of economic legislation of Ukraine: in the prism of overall analysis .....	9
<b>A.V. FALYUTA.</b> Legal grounds recognition of the problematic and insolvent of bank .....	15
<b>V.V. GOLOVACH.</b> Postulates of auditing .....	19
<b>M.I. YARMOLENKO.</b> The transformation of the Russian language in Ukraine: national and regional dimensions .....	24

*CHYSTOKLETOV*  
*Leontiy Hryhorovych*

УДК 342+658:005.5

**THE ESSENCE MECHANISM OF ADMINISTRATIVE-LEGAL SECURITY  
SUPPORT OF BUSINESS ENTITY ACTIVITY**

ABSTRACT

In the article the legal analysis of views on the content of the mechanism of administrative and legal security of the entity activity is done. The methodological difficulties complicate the application of this approach to legal studies are characterized. The attempt of understanding the phenomenon of non-state aspects of law enforcement in the field of economic entities is given. As part of that testing issues the definition of the nature of the mechanism of administrative and legal security of the entity activity is proposed.

The backbone of the mechanism of administrative and legal security of economic entities are legal entities and individuals involved in the formation and use of this software. Without them, the latter can neither be created nor function.

As security entities are part of public safety, it is difficult to overestimate the role in the formation and functioning of the administrative and legal security of undertakings play public authorities. However, it should be taken into account the existence of the phenomenon and steady development of non-state security system of the entity. Therefore, investigating the mechanism of administrative and legal security of undertakings, research must be taken into account the results obtained in the understanding of this phenomenon.

Some of the results of the researcher T. Matveeva is of great interest, an organization dedicated to non-state law enforcement system. The thesis of V.P. Mack-Mack dedicated to the service of security, "... the subject of law enforcement recognized state or municipal body, organization, citizen who within the law and within its competence, the inherent legal forms and methods of realizing law enforcement functions". Considerable interest in terms of the goal of this article is an attempt to understanding many aspects of the phenomenon of non-state law enforcement, implemented by V.B. Byelorusov. Referring to the fact that the term "law enforcement agency" inherent authorities of V.B. Byelorusov offers *posluhovuvatysya* term "subject Enforcement", which are covered by state and non-state actors law enforcement.

Despite the shortcomings of the proposed S.I. Lekar, S.N. Maksimov, and A.V. Syusyukinym interpretations mechanism of administrative and legal security of economic entities, they are, in our opinion, is a milestone for understanding the nature of the mechanism of administrative and legal security of the entity. It is based primarily on them and their analysis, we formulated submitted in the final part of this article define its mechanism.

The mechanism of administrative and legal security of economic entities is a system formed by legal entities and individuals, through the actions of which it is formed and functioning and principles, forms and methods of administrative and legal safety regulation of business entities and used in within the last legal instrument (law, legal acts of interpretation and application) and technology that counter threats to security.

**ΑΡΑΡΟΒ**  
*Andriy Mykolayovych*

УДК 346.1

**ΟΝΥΣΗΕΝΚΟ**  
*Oleh Mykolayovych*

**THE REFORM PROCESS OF ECONOMIC  
 LEGISLATION OF UKRAINE: IN THE  
 PRISM OF OVERALL ANALYSIS**

ABSTRACT

In the article the general problems of reformation the economic legislation in terms of compliance of the legislative acts of Ukraine to the principles of the legal system, national legal economic order and the Rule of law are considered. A vital and primary step in the reform of economic legislation should review and update the State's basic goals and objectives in the economy that will enable to provide a comprehensive approach to the issue of Ukraine effective economic reforms. However, since the government's economic policy is based on economic forecasts, but its content is fixed in the business plan, it is appropriate, special attention should be paid to the legislator renewal and improvement of legislation in this area. We note that on the one hand, Ukraine has defined its strategic goals in the plane of systematic socio-economic reforms, the implementation of which involves the review of the conceptual provisions of the law in any and all spheres of Ukrainian society. Organizational principles of economic its scope and appropriate regulatory support.

On the other hand, the implementation of defined objectives impossible without improving legislation in the relevant field, and therefore can be seen in recent years an intense review and unlike a number of existing inefficient legal economic mechanisms, and increased in connection with the activity of legislative activity in the field management.

At the same time, there is no doubt the fact that the reform of economic legislation should be:

- Firstly, so that appropriate regulation consistent with the content of economic relations and created space for their further deployment and development to the maximum limits of realization of their available capacity;

- Secondly, the reform process should be based on the one hand, the already existing regulatory and legal traditions of the areas of management, which Ukraine has gained in the history of independence (referred as the legal basis for functioning economic areas of our country, which is now the business law and heritage of economic and legal doctrine Ukrainian law), on the other - on the basis of international legal standards, at least, will allow to intensify relations between Ukraine and the Ukrainian economic entities of other states and their entities;

- Thirdly, implementing the regulations must comply with the general principles of the legal system and legal Ukraine economic order and the rule of law, an integral part of which stands the principle of legal certainty.

Regarding outlined in this paper will become available block of problems of a legal nature in the field of management, it is a powerful impetus for further fundamental research in a given vector as seems, will contribute to harmonizing and balancing social relations in the economic sphere, and therefore appropriately - achievement financial and economic stability, further economic and social development of our country and certainly further effective and adequate transformation of the legal system of Ukraine.

**FALYUTA**  
*Andriy Volodymyrovych*

УДК 336.71(477)

**LEGAL GROUNDS RECOGNITION OF THE PROBLEMATIC AND  
INSOLVENT OF BANK**

ABSTRACT

In the article the stages deteriorating of bank financial condition have been specified. The legal acts governing recognition of the bank problematic and insolvent have been investigated. The grounds and consequences of recognition of the problematic and insolvent of bank have been considered.

This study aims to determine the legal basis in recognition of the bank insolvent Ukraine problem and that will help predict the occurrence of such state banks in advance to take measures to prevent it and to reduce possible losses of creditors and depositors.

Problems with insolvency and are stages towards the termination of the bank. Originally financially inefficient banks are problematic, then, if management does not correct the situation - insolvent, and further measures if financial recovery will not give results - suspension begins bank.

Bank in Ukraine can be considered problematic or insolvent on reasonable grounds. Referring to Bank category made problem if the bank NBU has not fulfilled the request of the creditor, the term has come 5 or more days, so if the volume of adversely classified assets the bank is 40% or more of the total amount of risky assets, and for other reasons. The reasons for attributing to the bank is insolvent category: nepryvedennya bank activities in accordance with the law, but not later than 180 days after referring to the troubled bank; reduce capital ratios to one-third of the minimum set; failure by the bank within 10 consecutive days of 10% or more of its obligations to creditors and so on. al.

After referring to the category insolvent bank, measures for the withdrawal of the bank from the market and the implementation of its interim administration held by the Deposit Guarantee Fund (DGF). This is done by selling the insolvent bank investors or through other measures are different versions of the alienation of assets and settlement of liabilities but who eventually involve termination of the insolvent bank. This introduced a temporary administration for a period not exceeding three months (for systemically important banks - six) on reasonable grounds and the dates may be extended once for up to one month.

According to Art. 36 of the Law of Ukraine "On Deposit Guarantee" for provisional administration suspended all the powers of government bank (general meeting, supervisory board and management board (board of directors) and of the control (audit committee and internal audit). Their powers from the beginning of temporary administration and its termination shall DGF Agent and transactions committed by governments and heads of the bank after the appointment of the authorized person DGF is void.

Further research reasons and consequences of recognition of the bank in Ukraine problem or insolvent determined peculiarities of practice and legislation in this field on the basis of active changes occurring in the national banking system. Today there is instability that exposes the old and creates new problems. So Reformation changes that conducts state should be based on international experience as well as on their scientific achievements in view of the functioning of the banking system of Ukraine in the new realities.

**GOLOVACH***Volodymyr Volodymyrovych*

УДК 33

**POSTULATES OF AUDITING**

## ABSTRACT

In the article the general problems of reformation the economic legislation in terms of compliance of the legislative acts of Ukraine to the principles of the legal system, national legal economic order and the Rule of law are considered.

A vital and primary step in the reform of economic legislation should review and update the State's basic goals and objectives in the economy that will enable to provide a comprehensive approach to the issue of Ukraine effective economic reforms. However, since the government's economic policy is based on economic forecasts, but its content is fixed in the business plan, it is appropriate, special attention should be paid to the legislator renewal and improvement of legislation in this area.

We note that on the one hand, Ukraine has defined its strategic goals in the plane of systematic socio-economic reforms, the implementation of which involves the review of the conceptual provisions of the law in any and all spheres of Ukrainian society. Organizational principles of economic its scope and appropriate regulatory support.

On the other hand, the implementation of defined objectives impossible without improving legislation in the relevant field, and therefore can be seen in recent years an intense review and unlike a number of existing inefficient legal economic mechanisms, and increased in connection with the activity of legislative activity in the field management.

At the same time, there is no doubt the fact that the reform of economic legislation should be:

- Firstly, so that appropriate regulation consistent with the content of economic relations and created space for their further deployment and development to the maximum limits of realization of their available capacity;

- Secondly, the reform process should be based on the one hand, the already existing regulatory and legal traditions of the areas of management, which Ukraine has gained in the history of independence (referred as the legal basis for functioning economic areas of our country, which is now the business law and heritage of economic and legal doctrine Ukrainian law), on the other - on the basis of international legal standards, at least, will allow to intensify relations between Ukraine and the Ukrainian economic entities of other states and their entities;

- Thirdly, implementing the regulations must comply with the general principles of the legal system and legal Ukraine economic order and the rule of law, an integral part of which stands the principle of legal certainty.

Regarding outlined in this paper will become available block of problems of a legal nature in the field of management, it is a powerful impetus for further fundamental research in a given vector as seems, will contribute to harmonizing and balancing social relations in the economic sphere, and therefore appropriately - achievement financial and economic stability, further economic and social development of our country and certainly further effective and adequate transformation of the legal system of Ukraine.

*YARMOLENKO*  
*Mariya Ivanivna*

УДК 323.15 (477)

**THE TRANSFORMATION OF THE RUSSIAN LANGUAGE IN UKRAINE:  
NATIONAL AND REGIONAL DIMENSIONS**

ABSTRACT

The article deals with national and regional changes in the legal status of the Russian language after independence, Ukraine. Investigated the politicization of language issues in the life of the Russian ethnic group, covers the use of ethnic and cultural interests in the political struggle.

Preferential use of the Russian language in some regions of Ukraine has historical, demographic, cultural, political background, which is associated with the dominance of the Russian Empire and later the Soviet Union. This situation led to the weakness of the ukrainianization even in places of compact settlement Ukrainian traditional western and central regions. In eastern and southern regions actively the processes of assimilation Ukrainian Russian identity. As shown by opinion polls, Ukrainian, who identify themselves with the Ukrainian ethnic group in the Donbas was twice less than in Lviv.

Given the fact that in Ukraine the Russian language in the USSR occupied a prominent place priority Ukrainian democratic movement was the adoption of relevant needs of Ukrainians change legislation.

Comparative analysis of the social and psychological well-being of 12 most numerous nationalities Ukraine showed that Russians were the most unsatisfied social conditions and the state of ethnic relations in Ukraine. Political forces pro-Russian orientation, especially the Communist Party and the Party of Regions, the issue of Russian used to heat the unity of the electorate, the problem of imposing a second state language, consolidation of the Russian language the status of international communication.

Political freedom and the ability to create social and political organizations in Ukraine recently used Russian, unfortunately, openly separatist forces. M.Dzhyemilyev, chairman of the Majlis, noted particularly active so-called Popular Front "Sevastopol-Crimea-Russia", linking a number of pro-Russian public associations in the secessionist slogans, encroaching on the territorial integrity and inviolability of Ukraine

According to the poll KIIS (February 2012), only 14.4% of respondents in the west of Ukraine considered it essential that language was Ukrainian state, and the Russian was used as a local official language in those areas where the majority population so desires; whereas in the south and east of Ukraine 36.0%, and in the Donbas and Crimea 60.2%. Given the spread of the Russian language in Ukraine, the Commission of Experts of the Council of Europe, which is held in May 2008 monitoring the application of the Charter for Regional or Minority Languages recommended that the Ukrainian authorities "consider this fact while measures aimed at the application of the Charter" and noted that "the Russian language should be given a special place." On the other hand, stressed that regional or minority language can not threaten the existence of the state language. Kharkiv City Council Lugansk Regional Council, Sevastopol City Council and Donetsk Regional Council recognized Russian regional language under the European Charter for Regional or Minority Languages. But these decisions have been appealed Prosecutor's Office. The courts have canceled the decision of local / regional authorities to grant Russian special status or protection.