

The development and implementation of a state strategy for increasing the competitiveness of domestic production requires thorough research and the development and implementation of practical measures. First of all, changes in the vision of the problems of competition by the state are needed, that is, the creation of such an industrial policy of an independent state that would meet the market conditions, meet the requirements of integration into the world economic system, and pursue national interests.

The aim of industrial policy at the stage of Ukraine's integration into the EU should be to increase the competitiveness of domestic production. In the conditions of financial globalization in Ukraine it is extremely necessary to create a financial market, which will be the main mechanism of transformation of deposits into investments, redistribution of capital and ensuring transparency of financial flows. For this purpose, it is necessary to significantly improve the efficiency of the state financial policy regarding the development of the securities market, commodity market, collective investment market, supervision and control over the investment of pension accumulation in the framework of compulsory retirement provision of the population of Ukraine [1].

Effective fiscal policy is based on complex institutions (budget system, stock market, insurance companies, etc.), the development of which not only reduces risks, minimizes transaction costs and contributes to the optimal allocation of resources, but also provides for the formation of adequate modern conditions of the institutional structure of the financial system state. In order to increase the effectiveness of complex institutions and prevent institutional breaks, it is imperative to use these institutions and manage the process of their adaptation to the requirements of globalization and European integration.

As conclusion, the most important component of European integration for Ukraine is real progress in carrying out reforms and modernization, creating favorable conditions for successful business and entrepreneurship in accordance with European standards, and significantly improving the functioning of the main systems of state regulation with their approach to the principles of EU law. It is also important to choose an effective integration strategy, taking into account the experience of the countries that joined the EU.

### References

1. Gorenko O. Jevropejs'ka social'na model' i jevropejs'ki perspektyvy Ukrai'ny / O. Gorenko // *Viche*. — 2009. — № 20. — S. 8–10.
2. Kasyh A.O. Ekonomichni indykatory integracijnyh procesiv: dosvid Ukrai'ny / A.O. Kasyh, D.S. Zhuk // *Ekonomichnyj forum*. — 2014. — № 1. — S. 70–74.
3. The position of Ukraine in the rating of the world countries in index of global competitiveness 2017-2018. - Retrieved from: <http://edclub.com.ua/analitika/pozyciya-ukrayiny-v-reytingu-krayin-svitu-za-indeksom-globalnoyi-konkurentospromozhnosti-2>

UDC 330.322

Chechelashvili M., Doctor of Economics, Professor  
*Georgian Technical University (Tbilisi, Georgia)*

Ptashchenko L., Doctor of Economics, Professor  
*Poltava National Technical Yuri Kondratiuk University (Poltava, Ukraine)*

### INNOVATIVE SOLUTIONS TO THE PROBLEMS OF SOCIAL INVESTMENT

The main problems social investments are the lack of financial resources and the unwillingness of business to invest in non profitable social facilities (for example, the construction and maintenance of boarding schools, old people's homes, rehabilitation centers for people with disabilities, etc.).

This shows the need to facilitate the implementation of social projects that are able to mitigate the negative consequences of economic convergence.

Since the governments of the countries do not have time (or do not consider this a priority), it is possible to support social projects by the efforts of socially indifferent citizens, using the financial resources of a large number of social investors.

This shows the need to facilitate the implementation of social projects that are able to mitigate the negative consequences of economic convergence.

Since the governments of the countries do not have time (or do not consider this a priority), it is possible to support social projects by the efforts of socially indifferent citizens, using the financial resources of a large number of social investors.

The following factors are important ones that influence the development and formation of the social sphere and social policy:

- economic-positive trends in the country's economic development, territories, favorable investment climate;
- institutional-legislative stability, the presence of powerful social institutions;
- scientific and technical – progress in science and technology, state support of scientifically and economically sound social projects;
- socially-public – positive trends in state social policy, strengthening social guarantees, improving the quality of life;
- intellectual – the level of intellectual capital, professionalism of staff, social activity of citizens in public processes.

We believe that all factors (with signs of constructiveness) can positively influence the social orientation of national economies, but all of them depend on the active and favorable development of the first two – economic and institutional.

Today, many countries of the world are creating own platform funding platforms. For example, in Ukraine, there were several of their own crowd-funding platforms. This became possible due to the revival of patronage traditions, the gradual abandonment of post-Soviet habits of paternalism, excessive consumer behavior and passive civic position [1]. These are such platforms as «Spil'nokosht – Big Idea», «Na-Starte», «Idea Box», «Travel Starter». The analysis of the projects, which are placed on the Ukrainian crowding platforms, made it possible to conclude that crowdshipping activity in Ukraine is not developing actively. So, on the «Na-Starte» platform there are proposed the categories, which are designed mostly for small commercial projects [2]. In Georgia, there are no own crowd-hosting platforms yet – projects (usually ideas in the field of culture and art) are placed on Kick-starter or Indiegogo.

As the study showed, the growth of IT technologies and the emergency of crowded framing platforms represent new, alternative opportunities for entrepreneurs to fill the financing gap in the development of new ideas and social projects.

At the same time, in each of the projects that will be hosted on crowd-funding platforms, it is necessary to explain why this project deserves investment, what it will be useful for society, how to improve the social climate and how the investments will return to donors. In the context of the fact that the problem of trust and motivation is the key to the development of crowd-sporting platforms in the social sphere, it is advisable to use crowd-sourcing, which would help a wider circle of the public pay attention to the proposed social project. In addition, with the help of crowd-sourcing, the authors and developers of projects can attract the population of the territory to collect ideas on the successful implementation of projects, improve their projects, make them attractive and socially useful.

In conclusion, we note that crowded framing platforms are more of a communication tool for a social project than a direct source of funding. Correctly conducted crowd-funding company will draw attention to the idea, increasing the chances of a social project to attract the attention of the socially active population and business.

An important and promising issue is the training of active and enterprising people in technologies and prospects for crowd funding for the implementation of investment projects for the construction of social facilities, as well as raising awareness of the benefits and possibilities of crowd-funding for the development of individual territories and regions of the country. This will

allow creating objective conditions for the formation of citizens' attitudes towards the socialization of relations in society, involving the population in social activities, which will favorably influence the formation of social culture in society.

### References

1. Suprun N. Socialnoe predprinimatelstvo kak mehanizm razvitiya solidarnoj ekonomiki (2016), Materialy mezhdunarodnogo simpoziuma «Socialnaya i ekonomicheskaya solidarnost – ukrainskij vybor», M., – P. 36-38
2. Crowd funding in Ukraine: the best platforms and reviews, available online: <http://web-zarabotok.info/kraudfanding-v-ukraine/>
3. Kraudfanding – narodnyie investoryi vseh stran ob'edinyaytes! available online: <https://ru.sputnik.az/culture/20160815/406758073.html>

УДК 336.22

Живко З.Б., д.е.н., професор

*Львівський державний університет внутрішніх справ (м. Львів, Україна)*

Подік І.І., к.е.н., с.н.с.

*Науково-дослідний інститут фіскальної політики Університету державної фіскальної служби України (м. Ірпінь, Україна)*

Вольних А.І., студентка

*Українська академія друкарства (м. Львів, Україна)*

### МІЖНАРОДНИЙ ДОСВІД ВИКОРИСТАННЯ ПОДАТКОВИХ АУДИТОРСЬКИХ ФАЙЛІВ

Наявність стандартів, розроблених на основі передової світової практики проведення електронного аудиту, є дуже актуальною для держав, які перебувають на початковому етапі впровадження електронної контрольної функції в діяльність фіскальних органів. Так, у Дорожній карті «Стандарти для аудиторів, що працюють у сфері електронного аудиту» е-аудит визначається, як верифікація та перевірка бухгалтерських операцій, що здійснюються в електронному середовищі за допомогою комп'ютеризованих інструментів, використовуючи аналітичні, оціночні та тестові методи аудиту [1].

На сьогодні спільною тенденцією застосування е-аудиту є використання відповідного інформаційно-технологічного середовища для взаємодії фіскальних органів з платниками податків через електронні форми податкової звітності, документообіг та відповідні комп'ютеризовані програми аналізу даних та файлів бухгалтерського обліку, що реалізується завдяки введенню до методології й процедури перевірки податкового аудиторського файлу.

Першою країною, яка впровадила в практику фіскальних органів податковий аудиторський файл (IAF) була Республіка Сінгапур [2]. Початкову версію IAF v. 1 (IRAS Audit File) було створено на основі стандартного податкового аудиторського файлу у 2005 році. У 2008, 2009 та 2014 роках до нього вносилися зміни і наразі використовується четверта версія IAF. Зауважимо, що в Сінгапурі подання податкового аудиторського файлу здійснюється на добровільній основі суб'єктами господарювання, які використовують програмне забезпечення, здатне генерувати IAF.

Серед європейських країн, першою почала використовувати податковий аудиторський файл (SAF-T (PT)) Португалія. Його введення здійснювалося поетапно: з 2008 року – на добровільній основі лише для великих платників податків, а з 2010 року – обов'язково для всіх суб'єктів господарювання, які ведуть бухгалтерський облік в електронній системі.

Слідом за Португалією податковий аудиторський файл почав використовуватися в Австрії. Австрійське фінансове управління адаптувало стандартний податковий