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	.....	4
<b>01.00.00</b>	- .....	5
<i>01.01.01</i> –	.....	5
<i>01.01.06</i> –	.....	7
<b>07.00.00</b>	.....	11
<i>07.00.01</i> –	.....	11
<b>08.00.00</b>	.....	15
<i>08.00.08</i> –	, .....	15
<i>08.03.02</i> –	- .....	32
<i>08.04.01</i> –	, .....	37
<i>08.06.04</i> –	, .....	148
<i>08.10.01</i> –	.....	156
<b>12.00.00</b>	.....	158
<i>12.00.07</i> –	;	158
<i>12.00.08</i> –	, ;	158
<i>12.00.09</i> –	- ;	533
	.....	536
<i>12.00.11</i> –	.....	540
<b>25.00.00</b>	.....	544
<i>25.00.03</i> –	.....	544
	.....	548
	.....	557







**Chernobai O. B. Spectral theory of generalized Toeplitz kernels. – Manuscript.**

Thesis for the Candidate degree by speciality 01.01.01 – mathematical analysis. Institute of Mathematics of the National Academy of Sciences of Ukraine, Kyiv, 2006.

This thesis is devoted to the subsequent development of the spectral theory of generalized Toeplitz kernels. Integral representation for the positive definite generalized Toeplitz kernels, which values are both complex numbers and bounded operators in the separable Hilbert space, has been obtained.

The proof of such representation is based on the spectral decomposition theory by general eigenfunctions of a corresponding differential operator acting in Hilbert space, constructed according to such kernel. This method, on the one hand, enables standard approach to integral representation of generalized Toeplitz kernels, and on the other hand, gives an opportunity to prove theorems on uniqueness of measure in the integral representation, on Fourier transformations properties, and also to prove the general criterion of the differential operator selfadjointness.

*Key words:* positive definite kernels, generalized Toeplitz kernels, quasinuclear riggings of spaces, projection spectral theorem.

**01.01.06 –**

**2. Семко М. М. Групи з умовами щільності нормальності та її узагальнень для деяких систем підгруп : дис. ... докт. фіз.-мат. наук : 01.01.06 / Микола Миколайович Семко ; Академія держ. податкової служби України. – Ірпінь, 2000. – 301 с.**



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**Key words:** *dedekind's group, a normal subgroup, an almost normal subgroup, meta – Hamiltonian group, denseness of normality, denseness of almost– normality, a proper subgroup, a proper nonmaximal subgroup.*

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**eodorovich Artem. The local lore historical studies of the all-Ukrainian Academy of Science historical departments in 1920's. – Manuscript.**

Thesis for a Candidate's degree, speciality 07.00.01. – History of Ukraine. – Donetsk National University, Ministry of Education and Sciences, Donetsk, 2002.

In the thesis the author investigates the all-Ukrainian Academy of Science activity concerned with Ukrainian regions history studies and their popularization.

The main directions of land study actions of historical departments of the Academy – historiographical, ethnographical, archaeological, the research, protection and popularization of the nation's monuments – are analysed. Different kinds of the cooperation between the Academy, its local societies and numerous researchers are considered.

Generalisations, conclusions and practical recommendations are done on the basis of these investigations.

**Key words:** *historical study of local lore, all-Ukrainian Academy of Science, Historical departments, local societies, museums, the monuments protection.*













**Kolot O. A. Debt portfolio of the state: risks management and structure optimization. – Manuscript.**

The dissertation for competition of scientific degree of the candidate of economic sciences in the speciality 08.00.08 – Money, finances and credit. – The National University of state tax service of Ukraine, Irpin, 2007.

The dissertation is dedicated to the investigation of the problems of the state's debt portfolio risks management. The question of economical essence of debt portfolio of the state is disclosed, objective influence of the risks of macroeconomic, macrofinancial and market nature on its cost characteristics is analysed, the nature of manifestation of main components of market risk (currency and interest components) is investigated.

The candidate for a degree has proved that in modern realities debt management risk becomes more and more relevant and practically essential instrument of efficient control of debt portfolio of the state, achievement of general strategic purposes and taking of reasonable decisions. Exclusive role of debt risk management in fulfilment

of considered debt policy is determined, which aimed at reduction of growth of the volumes of debt payments. The most scaled and universal influence of market risk on the cost of the debt portfolio of the state and debt payments and the necessity to pay significant attention to the management of this risk and term structure of the state's debt portfolio is emphasized. At the same time, the necessity of complex realization of debt management is proved by means of both debt portfolio structure optimization and balancing of the characteristics of monetary flows at the state level.

Conceptual approaches to debt portfolio risks management are analysed in detail, which allowed making practical conclusions of adaptation of world experience to Ukrainian realities. The author determined significant influence of currency component of market risk on debt portfolio of the government of Ukraine for minimization of potentially negative consequences. The complex of actions concerning establishment in Ukraine of full-fledged debt risk management system.

**Key words:** *Debt portfolio, risk, market and currency risk, debt risk-management, debt payments, optimization of structure of a Debt portfolio, Portfolio Benchmark.*

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**Кудряшов С. В. Потребительский банковский кредит в  
Украине: ресурсное обеспечение и эффективность. – Рукопись.**

08.00.08 –

, 2007.



Dissertation for a Candidate Degree in Economic sciences.  
Speciality 08.00.08 – Money, finance and credit. – National  
University of State Tax Service of Ukraine. – Irpine, 2007.

In dissertation complex research of theoretical and practical aspects of organization of the bank crediting of consumers necessities of population is carried out in Ukraine. Basic attention is spared to the analysis of the resource providing and efficiency of consumer bank credit.

In the theoretical relation it is specified determination of consumer bank credit, his classification and role in development of public production, improving economic and social position of household, well-to-do to efficiency of bank business.

The existent methods of debt liquidation are analyzed after consumers credits and their comparative analysis is conducted with the purpose of perfection of credit policy of banks. The basis risks of the consumer crediting, reason of their origin are certain and recommendations are developed in relation to their minimization. The effective mechanism of increase of profitability of operations of the consumer crediting is offered.

The analysis of efficiency of the consumer crediting on the separate programs and his influence is conducted on profitability of banks. The basic ways of increase of efficiency of the consumer crediting are certain both in direction of cutback of spending and multiplying profits after the operations and services, connected with the consumer crediting.

**Key words:** *bank consumer credit, risks, resource base, programs of the consumer crediting, efficiency of crediting, profitableness of the programs of the consumer crediting.*

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**Tuchak T. V. The estate and inheritance taxation: western theory and practice. – Manuscript.**

The dissertation for a Candidate Degree of Economics by the speciality 08.00.08 – Money, Finance and Credit. Vadim Getman Kyiv National University of Economics, Kyiv, 2007.

The dissertation is devoted to theoretical and practical aspects of the estate and inheritance taxes in the western nations. Conceptions of economists on social, economic, ethical, legal nature of the taxation are under discussion. Scientific ideas are under accurate definition. Tendencies of the estate and inheritance taxes evolution are revealed, discrepant coexistence of the liberalization and abolition of the taxes in some counties and high taxation in others is noted.

National systems of the estate and inheritance taxation in USA, Great Britain and Germany are investigated. Essence of the estate tax reform in USA is uncovered. Comparative analysis is carried out of two types of the taxation: estate tax and inheritance tax. Fiscal insignificance of the taxes is noted.

Specificity and problems of the inheritance taxation in the Ukraine are grounded. It is proposed to change the tax laws concerning with nonresidents' taxation, declaration, and some tax privileges. The Cotlicoff-Summers formula is recommended to evaluate effects of the inheritance taxation on the processes of wealth accumulation.

**Key words:** *estate tax (death tax), inheritance tax, theory of state coinheritance, tax and duty principles, Cotlicoff-Summers formula.*

8. . . -  
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: 08.00.08 / ; . -  
. – , 2007. – 205 .



**Yarotska T. R. The system of personal income taxation and the ways of its improvement in Ukraine. – Manuscript.**

The dissertation for candidate's degree by speciality 08.00.08 – money, finance and credit. – The National University of the State Tax Service of Ukraine. Irpin, 2007.

The dissertation is dedicated to research of personal income taxation in Ukraine and the ways if it improvement. During the work the analysis of theoretical and methodic aspects of tax paying was done. The peculiarities of formation of the income taxation system are determined; the problems of its functioning as well as the influence of external factors on the taxation efficiency are elucidated. The analytical estimation

of tax relieves was made. Notwithstanding the diminishing of the personal tax burden as a result of the reform, the problem of standard tax relief for low scale income remains in Ukraine. Analysis of the optimizing modern concepts of the system of personal income taxation was the basic for theoretical conclusions concerning the improvement of the functioning of the tax credit, tax social relief, tax brackets and the elements of tax administration for rising of fiscal and economic effectiveness as well as the social justice of personal income taxation in Ukraine.

**Key words:** *tax, personal income taxation, proportional tax, progressive tax, tax relief, administration of the taxes, tax social relief, tax credit.*

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**Skripnik A. V. Tax policy modeling in the transition economics. – Manuscript.**

Thesis for doctor degree in economics specialty 08.03.02. Economic and mathematical modeling. – Kyiv National University of Economics, Kiev, 2004.

It is investigated the economical growth dependence from main factors of state involvement. The most effective is the tax regulation. The low rates of economical growth are explained the high state burden, high rates of profit tax and low level of public trust.

On the basis of tax revenue model it is proved that the tax burden on Ukraine economics is bigger than it is optimal size. It causes the growth of the hidden economic and low budget fulfillment.

Great attention is given to the problems of income taxation. The optimal income tax function is chosen to maximize social welfare. This maximization is subject to two constraints. The first constraint is that the income tax function must lead to an outcome that satisfies productive feasibility or equivalently meets the government's revenue requirement. On the basis of this constraint, in 2001 year suggested the 13 % profit tax rate with 50 untaxed minimum.

The great attention is given also to the problems of tax evasion. The decision to evade taxation fits naturally into the framework of choice under risk. As an initial approximation the individual can be viewed as choosing the extent of tax to evade, subject to the probability of being caught and punished to maximize expected utility.

**Key words:** *tax modeling, majority solution, economical growth, tax payer utility function, hidden economic, state budget, tax evasion, budget constraints, profit tax.*

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**Bedrynets M. D. Financial Activity Guaranteeing of Small Entrepreneurial Structures. – Manuscript.**

Thesis for a Candidate Degree in Economic Sciences by speciality 08.04.01 – Finances, Currency and Credit. – National Academy of State Tax Service of Ukraine, Irpin, 2004.

The thesis is devoted to the research of the financial activity guaranteeing of small entrepreneurial structures. The organizational and legal bases of the financial guaranteeing are determined in the work, the economic nature and finances essence of the entrepreneurial structures are investigated, peculiarities grouping intrinsic to organization of small enterprises finances are realized. The logical, information – analytic and methodological scheme of analysis of small enterprises development in accordance to the economic activity with estimation of their influence on economy reforming and its state of development was offered. The strategy of the financial activity guaranteeing of small enterprises by way of financial planning improvement was substantiated. The economic mathematical model for calculation of own financial resources sizes which provide the effective activity and development of small enterprises was proposed. The methodological estimation scheme of the financial state of a small enterprise due to including to the list of complex estimation indexes of the additional indexes of dynamic payability was improved. The expediency of application of franchising, subs, venture business, credit association and licensing as additional sources of the financial activity guaranteeing of small enterprises conceived further development.

**Key words:** *financial resources, financial activity, financial guaranteeing, small enterprises, financial indexes, financial state, financial planning, taxation methods, financial maintenance.*

**11. Беляєв В. В. Формування дохідної частини місцевих бюджетів на прикладі бюджету АР Крим : дис. ... канд. екон. наук : 08.04.01 / Володимир Володимирович Беляєв ; Нац. академія держ. податкової служби України. – Ірпінь, 2006. – 209 с.**

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**Brunvov V. V. A monetary and credit policy as the factor of development of economy. – Manuscript.**

The Dissertation for competition of academic degree of Candidate of Economic Sciences by specialty 08.04.01 – Finance, monetary circulation and the credit. – Academy of the state tax service of Ukraine. Irpin, the Kiev region, 2001.

The Dissertation is devoted to improvement of theoretical and practical bases of a monetary and credit policy in the transformation period. The analysis of a condition and structure of the basic parameters of monetary circulation, changes dynamics of their components is carried out on the basis of dialectic association monetarism and Keynesians models. It is determined interrelation between the basic monetary and macroeconomic parameters. The specificity of a domestic monetary and credit policy is established. It is developed practical circuits of realization of a monetary and credit policy. Becoming of national bank system is analyzed.

Monetary and credit policy in transitive and critical conditions essence is revealed. Significant influence of a sequence,



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**Hapchych D. M. Rating estimation of institutions and instruments of stock market. – Manuscript.**

Dissertation for obtaining the scientific degree of Candidate of Economics on specialty 08.04.01 – Finance, money turnover and credit. – National University of State tax administration of Ukraine, Irpin, 2006.

The theoretical-methodological issues of rating estimation introduction as an element of infrastructure of stock market of Ukraine are

investigated in the dissertation. The treatment of rating process is analyzed. Features and stages of development of native market of rating services are defined. The expediency of introduction of organized institute of native certificated rating agencies and enlargement of existent list of professional activities at the stock market of Ukraine is grounded. Prerequisites of demand and use of native securities, corporate and other borrowers rating are shown. The authorities and positions of members of rating services market of Ukraine are analyzed. The issues of obtaining of sovereign and sub-sovereign corporate ratings and local authority ratings are examined. The theoretical summaries and conclusions are produced, the possibilities of capacity extension of native segment of rating services and use of rating instruments for improving of stock market transparency of Ukraine are determined.

*Key words: rating, rating estimation, rating agency, solvency, securities, sovereign and sub-sovereign borrowings, stock market, rating services market.*

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**Dgigalov S. A. System of taxation and its influence on socio-economic development and financial providing of the région. – Manuscript.**

Dissertation on obtaining the académie degree of candidate of economic sciences on speciality 08.04.01 – finance, money circulation and credit. National Academy of State Tax Service of Ukraine, Irpin', – 2006

Dissertation is devoted to influence of the system of taxation on socio-economic development of the Rivne région. The theoretical-methodological and methodical bases of tax and socio-economic processes intercommunication in the region are grounded, and in this connection, the notion of «regional tax policy» is analysed.

The features of the tax system functioning in the Rivne region and the component and territorial structure of tax receipts are studied. Tax factors influence on the subjects of economic activity, population and forming of local budgets revenues are analysed.

The general level of socio-economic development of the Rjvne regions and typification of tax factors (structure of taxes, level of the tax loading, intensity of tax deductions, etc.) according to their role in the development of socio-economic processes in the regions are defined. Directions of improvement of the system of taxation as a





**Dovgan L. P. Finances of the joint-stock companies in transforming economic conditions. – Manuscript.**

Thesis for a candidate degree in economics by speciality 08.04.01. – Finances, monetary circulation and credit. – Academy of state tax service of Ukraine, Irpin, 2001.

The thesis is devoted to the research of financial activity in the joint-stock companies. The theoretical, legal and organizational bases of the joint-stock companies finances, peculiarities of their activities

were determined in this work; the sources of the financial resources formation of the enterprises and the possibilities of their use at the present day conditions were considered. The methodology of the crediting safe amounts at the enterprise on the basis of financial leverage was proposed. The financial strategy of the joint-stock companies functioning was elaborated that includes the determination of the policy of assets formation, the optimal capital structure, operation by assets, investments and financial risks, dividend policy and policy of profit formation. The main components of the government regulation mechanism of the joint-stock companies activity were substantiated. The forms and methods of the financial resources investment at the enterprise were determined; the world experience of the financial resources mobilization was generalized. Some directions of the effective use promotion of the financial resources in the joint-stock companies were considered.

The main results of the dissertation work have been implemented into economical theory and practice.

*Key words:* finances of the enterprise structures, joint-stock company, collective forms of property, investment capital, financial indexes, financial activity, investment activity, economical development.

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**Diakovsky D.A. Value added taxation in Ukraine. – Manuscript.**

The dissertation for candidate's degree by specialty 08.04.01 – finance, money circulation and credit. – The National academy of the state tax service of Ukraine. Irpin, 2004.

The dissertation deals with the theoretical and methodological aspects of the value added taxation in Ukraine in the conditions of the transition economy. The peculiarities of formation of the value added tax are determined and the most important problems of its functioning in Ukraine are elucidated, the choice of the form of the VAT for Ukraine is additionally grounded. The system of the indices to estimate the efficiency of this tax was offered. The calculation of some indices is made on the basis of the official statistical data on VAT collecting (1992-2003). Analysis of the main concept of the reforming of the value added tax is carried out; their advantages and disadvantages are argued. The author makes theoretical conclusions and presents practical propositions that would promote the rise of the efficiency of VAT as an important source of the budget gains and a regulation tool for economic development.

**Key words:** *value added tax, VAT revenue, VAT reimbursement, zero rate, multistage tax, commodity tax, consumption tax.*

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**Zaychykova V. V. Systems of financing of the local self-government in European countries. – Manuscript.**

Dissertation on gaining a scientific degree of Candidate of Economic Sciences by the speciality 08.04.01. – Finances, Money Circulation and Credit. – National academy of the State tax administration of Ukraine, Irpin, 2003.

Theoretical bases of organization of the system of financing of the local self-government in European countries are scientifically

grounded in dissertation. An economic essence of this system is determined as relations between public authorities, local self-government bodies, private authorities and citizens in the process of financing public goods and its resources providing.

Definition of the system of financing of the local self-government as an aggregate of legal norms, financial institutes, instruments and financial relations is formulated. Tendencies in the two groups of unitary European countries – EU members and post socialist states (including Ukraine) are described on the basis of comparative analysis of the local government budgets revenue and expenditure structures.

Problems of becoming the system of financing of the local self-government in Ukraine, which require clarification of legal status of budgets of local self-government as budgets of territorial gromada's, budgets of district and regional local self-government bodies are defined; as well as proposals on development of institutes: public services; local taxes and fees, in particular, tax on property as a local tax; communal own property and common property of territorial gromada's are developed; also proposals on improving the efficiency of instruments of this system by increasing of incomes from the operations with capital and municipal borrowing are developed.

**Keywords:** *local finances, local public good, system of financing of the local self-government, financial institutes and instruments, fiscal decentralization and fiscal equalization, municipal financial management.*

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V R (Value-at-Risk).

**Kovalenko Y. M. Financial investments administration. – Manuscript.**

The thesis on obtaining the scientific level of Candidate of Economics on the speciality 08.04.01 – Finance, Money circulation and Credit. – National Academy of State Tax Service of Ukraine, Irpin, 2004.

The thesis deals with theoretical and practical basis of financial investments administration of the institutional investors in modern conditions. The economic nature and essence of investments, financial investments, financial market and financial instruments are studied.

The methodics ways of financial market segmentation are improved. The thesis gives an algorithm of process of financial investments administration of institutional investors in general and including the peculiarities of each institute activity. There has been made the composite estimation of financial investment experience of commercial banks, insurance companies, joint investment institutions and non-government pensionary funds. The reserves for investment activity activization are revealed. There are also given the reasons of

necessity of improvement of normative and legal basis regulating institutional investments activity, as well as expansion and improvement of instruments suitable for its investments. The author proposes multileveled scheme of investor's assets allocation that has a practical purposefulness.

**Key words:** *financial investments, financial instrument, investment policy, portfolio strategy, commercial bank, insurance company, joint investment institute, non-government pensionary fund.*

**20. Лупін О. Б. Управління золотовалютними резервами Національного банку України : дис. ... канд. екон. наук : 08.04.01 / Олексій Борисович Лупін ; КНТЕУ. – К., 2001. – 234 с.**

**Lupin O. B. Foreign exchange and gold reserve management of the National bank of Ukraine. – Manuscript.**

Thesis for the degree of candidate of science in Economics on specialty 08.04.01 – finances, money turnover and credit. – Academy of the state tax service of Ukraine, Irpin, 2002.

The management of international reserves remains one of the understudied aspects of the international monetary system. For Ukraine, the official foreign exchange reserves are both a major national asset and a crucial tool of monetary and exchange rate policy. It is vital therefore that this national resource is used and managed wisely and effectively. Obviously, asset return is an important component and that return may be enhanced without unduly increasing risk. In most formerly centrally-planned economies as well as many developing countries, central banks will need to consider the reserve implications of moving forward increasing currency convertibility and changes in exchange rate arrangements.

The market increase in the scale of private international capital flows and the large amplitude of recent swings in the exchange rate of the three major international reserve currencies – the US dollar, the

euro and the yen – underline the importance of careful assessment of reserve needs and composition of reserves.

The rapid spread of the 1998 crisis in Ukraine showed how shifts in market perceptions could suddenly bring trouble to countries even when there has been no change in objective conditions. A country that has large foreign exchange reserves is less likely to be the object of currency attack.

It is vindicated that the management of reserves requires clear objectives, extensive delegation, and strong risk management system, open and transparent reporting and a realistic appreciation of the constraints faced. If conducted properly, openly and successfully it will greatly strengthen the public's respect for and confidence in official policy, and can make a material contribution to successful macro-economic management.

This thesis seeks to establish a systematic approach to the problem of reserve management and to bring into focus the relevant theoretical and philosophical issues. It explores the strategic and operational issues facing those who set country's policy for the official reserves. A correct and appropriate policy framework for the official reserves is the most important element of successful reserves management; without it, even the most technically accomplished portfolio management operation will fail to be strategically successful.

The external environment facing the National bank of Ukraine, the universal principles of managing any risks and establishing objectives are studied.

The main factors that should be taken into account in two basic aspects of foreign exchange reserves management: that amount and what form of reserves should be held. The dissertation consists of distillation of academic work – theoretical and empirical – on the demand for, currency and investment composition of reserves.

Central banks hold reserves usually for three main reasons, namely transaction needs, intervention purposes and wealth accumulation. Each central bank has its own combination of these three features and none of them appears to have been dominant over recent years. In the dissertation considered scheme for determining the optimal level of foreign currency reserves of the National bank of Ukraine, which higher management can use to establish guidelines

and investment benchmarks for reserve management.

The thesis investigates the main statistical changes in foreign exchange reserves within the last years, and describes some significant changes, which have taken place with regard to the objectives and investment policies of central banks and National bank of Ukraine

Also, this dissertation suggests broad operational guidelines for the management of the reserve portfolios and them examines the issues and problems pertaining to the measurement of performance in the management of the foreign exchange reserves of the NBU. Aspects of liquidity management, the various investment tools, benchmark concepts are discussed there. The dissertation deals with operational procedures for managing currency exposure, for selecting appropriate investment assets, for ensuring adequate liquidity, for managing credit exposure and interest rate risk. Considerations in relation to operational counterparts, safekeeping of securities, and the internal operational, control procedures and necessary delegations of authority are reviewed.

In the dissertation considered the benchmark approach, that facilitate the communication between the NBU's board of governors (sponsor) and the portfolio manager by giving them an objective reference point. The sponsor also can decide on some upper and lower limits for major portfolio characteristics (duration, shares of different currencies and market sectors) to control risk and ensure some level of diversification. A neutral benchmark clarifies the decision-making process of the portfolio manager.

*Key words: official foreign exchange reserves, central banks, gold, investment benchmark, reserve management, international liquidity, optimal level, currency composition.*



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Lyashenko U. I. The Budgeted Cost Forming of Ukraine on the Market Transformation Conditions of Economy (the theory and practice) – Manuscript.

Thesis for the candidates degree by speciality 08.04.01 – finances, money circulation and credit. – Kyiv State University of Economics, Kyiv, 2000.

The budgeted cost forming of Ukraine on the market transformation conditions of economy are investigated in the thesis.

The methods and ways of the realization of the forming market transformation policy of economy of Ukraine and its financial consequences have been considered.

The problems on keeping to the tax policy principles in the tax system of Ukraine, concept approaches to the tax system reforming of Ukraine, ways of tax mechanism improving have been investigated.

*Key words:* budget, budgeted cost, taxes, tax policy, tax legislation, tax system, tax mechanism, tax principles, tax code, tax rates.

**22. Маргасова В. Г. Управління оборотним капіталом та оцінка його впливу на фінансовий стан підприємств (на базі харч. пром.-сті Чернігівського р-ну) : дис. ... канд. екон. наук : 08.04.01 / Вікторія Геннадіївна Маргасова ; Нац. академія держ. податкової служби України. – Ірпінь, 2005. – 233 с.**



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**argasova V. G. Management of a current capital and estimation of its influencing on a financial condition of enterprises (on the basis of food-processing industries of the Chernigov region). – Manuscript.**

The thesis on obtaining the scientific level of Candidate of Economics on the speciality 08.04.01 – Finance, Money circulation and Credit. – National Academy of State Tax Service of Ukraine, Irp n, 2005.

The thesis is deals with advancing of control of a current capital on enterprises of a food-processing industry. During research the idealised, practical and organisational problems of control of a current capital on enterprise of a food-processing industry have been reviewed, the foreign experience of such control has been analysed. As a result of the conducted research the directions of improvement of a management system of a current capital have been detected, a number of control techniques suggested.

The methodical approaches concerning the theory of current capital control advanced have been. The management system of a current capital for enterprises of a food-processing industry has been offered. The analysis and estimation of influencing of a management system of a current capital on a financial condition of investigated enterprises have been conducted. The necessity of a management development by a current capital on enterprises of a food-processing industry has been justified, taking into account the approaches, which exist, in modern financial management. The toolkit of optimization of vol-



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The influence of the tax system on prices in the context of types of economic activity is analysed. They are concentrated in four groups – basic fields of industry, manufacturing industry and building, agriculture and service sphere.

The main ways of reforms in taxation for equal distribution of tax burden between leading branches of economy are substantiated.

Ways for improving tax policy on the strength of the realization of tax functions through mechanisms of price formation in Ukraine are offered.

*Key words: taxes, price formation, elasticity of demand, replacement of taxes, pure added value, structure of expenses, labour-intensiveness, profitability.*

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**Melnyk P. V. Tax system and mechanisms of its realization in transitional economy. – Manuscript.**

Thesis for Doctor's Degree in Economics by Speciality 08.04.01 – Finance, Money Circulation and Credit. – Institute for Economic Forecasting, National Academy of Sciences of Ukraine, Kyiv, 2001.

In this research in the context of generalizing laws of transformation of the state role in transitional economy and features of tax systems' formation the results of investigations of specific factors which influence the development of tax system of Ukraine in interrelation with problems of the budget equilibration, solution of debt problems, realization of regulating function and elite role of tax system on the way of the economic development are represented. The sources of the contradictions breaking functional harmony of the tax





**Myrgorodska L. S. Transformation Mechanism of Pension Facilities on Financial Markets of Ukraine. – Manuscript.**

Dissertation on competition of a scientific degree of the candidate of economic

sciences on a speciality 08.04.01 Finance, money circulation and credit. The

National University of state tax service of Ukraine, Irpin, 2006.

In dissertation the problem of creation of effective mechanism of forming and transformation of pension facilities at the financial market as a result of realization of pension reform in Ukraine is explored. Based on research of place of pension facilities in the system of distribution of national income, analysis of factors and terms of forming of profits of citizens, estimations of indexes of marginal propensity to consume and save it is shown that pension reform in Ukraine did not result in increase of investment potential of economy. The total investments of accumulated pension funds at the financial market of Ukraine remain insignificant. In dissertation it is proved, that pension





**Mirchev O. V. Development of tax potential under conditions of transformation of budgetary system of Ukraine. – Manuscript.**

Dissertation on competition of a scientific degree of the candidate of economic sciences on a speciality 08.04.01 – Finance, money circulation and credit. The National Academy of state tax service of Ukraine, Irpin, 2006.

In work the theoretical and methodological aspects of forming and realization of tax potential of economy of Ukraine are explored in the conditions of transformation of the budgetary system. Quantitative estimation of tax potential of official and shadow sectors of economy is given. It is shown, that the official sector of economy has the limited tax potential, and substantial growth of tax potential can take place only due to backlogs of shadow economy.

Existent backlogs of tax potential are offered to use for development of the budgetary system of Ukraine on the basis of relation of financial resources with the results of activity of the state. It is shown presence of administrative backlogs of tax potential. With the purpose of rise of efficiency of the use of tax potential it is offered to apply the methods of multidimensional statistical analysis for the selection of taxpayers for documentary audit.

**Key words:** *tax potential, structure of tax potential, backlogs of tax potential, budgetary system, official economy, shadow economy, method of assessments, budgetary process.*

**27. Накай А. І. Податкові важелі забезпечення сталого економічного розвитку в Україні : дис. ... канд. екон. наук : 08.04.01 / Анатолій Іванович Накай ; Нац. академія держ. податкової служби України, Одеський економічний ун-т. – К., 2005. – 182 с.**







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**Naumenko M. A. General excises at the modern stage of economic development. – Manuscript.**

The dissertation for candidate's degree by speciality 08.04.01 – finance, money circulation and credit. – The National Academy of State Tax Service of Ukraine. Irpin, 2006.

The dissertation deals with the theoretical and practical aspects of collection of general excises in the conditions of the modern economy.

General excises as a part of indirect taxes are considered in this work. General characteristics of general excises are researched here. Historical development and peculiarities of general excises taxation in different countries are analyzed. Development of general excises in Ukraine is researched in this dissertation. Modern mechanism of value added taxation in Ukraine is also analyzed. Schemes of VAT evasion are summarized.

Analysis of opportunities of VAT substitution for other taxes (incl. general excises) is done here. Major conditions for effective functioning of VAT are defined. Theoretical conclusions and practical propositions are done in this research. It was suggested the ways of improving the system of VAT in Ukraine.

**Key words:** *general excise, indirect tax, value added tax (VAT), turnover tax, sales tax, VAT refund.*

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1998–2002 .

**Osypchuk L. L. Treasury System of the Ukraine State Budget Execution. – Manuscript.**

Ph.D. in Economics thesis under the specialty 08.04.01 – Finance, Money Turnover, and Credit. – Ukraine National State Tax Service Academy, Irpin, 2003.

The thesis covers scientific grounds for theoretical basis of developing the institution of treasury in Ukraine. Also, it covers the development of practical actions aimed at improving the efficiency of managing budget money and controlling their expenditure. Based on the researching of the evolution of relations in the field of public finance during a large historical period (18 to 21 century), implementation of modern treasury into Ukraine’s budget practice is proved to be the objective and natural process. The origin of treasury technologies is defined, and exact historical periods are

outlined, which played a preliminary role in implementing treasury system of the state budget expenditure in Ukraine. Schemes of budget financing of expenditures are considered, and theoretical approaches to budget expenditure are substantiated. Specified are functional, organizational, analytical, informational, and controlling advantages of the treasury system of the state budget expenditure, which is based on the principle of cashier's office/desk uniformity. Practical recommendations are given as to the improvement of the State Treasury of Ukraine.

*Key words: State Finance, Budget, State Treasury, Treasury System of the State Budget Expenditure, Single Treasury Account, Director of Budget Costs, Disburser of Budget Costs.*

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**Ostroverkha R. E. Tax regulation of insurance market services in Ukraine – Manuscript.**

The thesis for the scientific degree of Master of Economic sciences by speciality 08.00.08 – money, finance and credit. – National University of State Tax System of Ukraine, Irpin, 2007.

The thesis is devoted to researches of theoretical and practical principles of tax regulation of insurance market services' improvement with the purpose of implementation rational forms of taxation of insurance sphere's subjects, that will provide with harmonization of insurance and fiscal state interests. Present practice of tax regulation is critically estimated in regard to its conformity with

science principles of taxation, trends of tax system's evolution and peculiarities of insurance activity.

Principles of income taxation insurance are worked out, that include: the choice by the object of taxation the revenue out of all forms of activity; determination of its basis as inequalities between gross income and gross expenditures along with amortization; applying tax rate to it, fixed to other payers. Recommendations of regulating the store of gross expenditures of tax payers in parts of insurance amount are proposed.

*Key terms: insurance market, insurance product, insurance rate, insurance bonus, insurance compensation, insurance amount, tax, tax regulation, object of taxation, basis of taxation, oligopoly.*

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**Ostrovcska N. S. Money – credit policy in the conditions of markets transformations in Ukraine. – Manuscript.**

Dissertation on gaining of scientific degree of candidate of economic sciences in speciality 08.04.01 – finance, money circulation and credit. – the National Academy of state tax service of Ukraine, Irpen, 2005.

Dissertation is devoted to the search of ways of rise of efficiency of monetary policy of Ukraine in the conditions of transformation. The basic theories of money among which the special place is spared to the analysis of ceynsians and monetary theories are considered. Essence of monetary policy is specified on the basis of typical to it functions and the purposes of monetary policy are classified. World experience in realization of the existent modes of monetary policy in foreign countries on the basis of imperical material is considered and genevalized and their influence on price stability. Is shown the positive and negative sides of these modes are exposed and the most rational from considering the modes which rozgldalisya is chosen. The necessity of transition of Ukraine led to to the mode of targeting of inflation as most effective on a modern stage economic development. Methodological approaches to forming of mechanism of realization of targetouvannya inflation. Are offered strategy of practical realization of the targeting mode is developed in Ukraine.

**Key words:** *money, monetary policy, amount of money, monetary base, instruments of the monetary-credid regulation, exchange rate, open-market operations, modes of monetary policy; refunding of commercial banks, targetoing of inflation.*

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The dissertation for candidate's degree by speciality 08.04.01 – finance, money circulation and credit. – The National academy of the state tax service of Ukraine. Irpin, 2006.

The dissertation is devoted to the investigation of the income taxation and directions of its optimization in Ukraine.

The theoretical and methodological aspects of the income taxation in Ukraine are investigated in the dissertation. The peculiarities of the income taxation system formation are determined and the most important problems of its functioning in Ukraine are elucidated. The comparative analysis of the income taxation in Ukraine and abroad is made. The calculation of some indices is made on the basis of the official statistical data on income taxation collecting (1992-2004). The rating of preferential modes of the taxation is given. Analysis of the main concepts of the reforming of the income taxation is carried out; their advantages and disadvantages are argued. The author makes theoretical conclusions and presents practical recommendations that would promote the income taxation efficiency rise as an important source of the budget gains and an effective state economic regulation tool.

**Key words:** *tax, income taxation, the receipts from the profit tax and tax on the incomes of the physical persons, proportional the tax, progressive tax, tax privilege, administration of the taxes, taxation of the distributed profit.*

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**Maria Pasternak. Local municipal loans as an instrument of finance social–economic program of local municipality. – Manuscript.**

The dissertation is submitted to obtain an academic degree of candidate of Economic Sciences on specialty 08.04.01 – finance, money circulation and credit. – Academy of State Tax Administration. Irpin, 2001.

The dissertation is devoted to the questions of improvement of emission and distribution of local securities in the form of bonded debt and their use for financing social-economic programs of local municipality.

The economic nature and essence of local bonded debt have been examined and also methodological principles of municipal securities movement in countries with market and transitive economy have been considered. The Ukrainian market of local bond has been analyzed over the period of 1995–2000.

Legal norms of local governments activity in financial market have been researched in the thesis. The proposals on its improvement have been developed. The main directions of creating purpose funds have been determined.

**Key words:** *municipal bond, local bonded debt, emission, financial mediator, registrar, municipal property, municipal purpose funds.*

34. . . . : 08.04.01 / ; . - . -  
, 2005. – 182 .



**Prokopenko V. U. Bank mortgage credit in modern conditions in of Ukraine. – Manuscript.**

The dissertation for obtaining a scientific degree of Candidate of Economic Sciences under speciality 08.04.01. – Finance, monetary circulation and credit. – National Academy of State Tax Agency of Ukraine. – Irpin, 2005.

The dissertation is research or formation and development of bank mortgage credit in Ukraine. During research theoretical, practical and organizational issues of the bank mortgage crediting are considered. Existing foreign models of mortgage crediting are research in terms of functioning and effectiveness. Analysis of the mentioned models has led to development of the model of mortgage crediting in Ukraine which was suggested for implementation. Risk of the bank mortgage crediting are characterised and criterias for evaluation of real estate as a security of mortgage credit are detected. Recommendations on improvement of a commercial bank policy concerning mortgage crediting are developed. Current legislation is analysed particular collisions and gaps are detected and ways of their improvement are suggested.

*Key words: credit, bank mortgage credit, mortgage crediting, creditor, borrower, bank, security, risk, model of mortgage crediting.*

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**Sainchuk N. V. Financial Potential of Investment Activity in the Karpathian Region (on the example of social sphere). – Manuscript.**

The dissertation is for receiving a scientific degree of candidate of economics by specialty 08. 04. 01 – Finance, Money Currency and Credit. – Academy of State Tax Service of the Ukraine. – Irpin, 2003.

A concept of financial potential of investment activities as aggregate of real and ulterior (or unrealized) money resources is substantiated.

State of the financial potential of the Karpathian Region is revealed on the basis of economic indicators, resources, features of the regional policy, level of development of the financial infrastructure, criterion of investments allocation.

An system of indicators of the financial maintenance of investments in the Region’s social sphere is proposed. The system provides the measurement of the provision with fixed capital stock,



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**Serebryanskiy D. M. Taxation of income of enterprises and its influence on investment activity in market conditions. – Manuscript.**

Dissertation on competition of a scientific degree of the candidate of economic sciences on a speciality 08.04.01 – Finance, money circulation and credit. The National Academy of state tax service of Ukraine, Irpin, 2006.

Dissertation is devoted to research of influencing of taxation of income of enterprises on investment activity in market conditions. In work the theoretical and methodological aspects of influencing of taxation of income on investment activity of business are analysed. The history sources of profitable taxation of legal entities are explored. Economic maintenance of notion is definite «income tax the enterprises» and his potential of investment stimulation is explored. Directions of influencing of income tax are generalized on the basic constituents of investment activity of enterprises. Development of investment processes in Ukraine and influencing on them of operating mechanism of taxation of income of enterprises is analysed. The favorable modes of taxation of income are explored and their efficiency is definite for the state and business. The degree of influencing of tax depreciation is appraised on investment processes and conception of reformation of depreciation policy is developed. The presence of tax incentives to investing is set and proved necessity of application of investment benefits from an income tax. The recommendations directed on the improvement of mechanism of taxation of income of enterprises through stimulation of investment activity are formulated.

**Key words:** *tax, profitable taxation, income tax enterprises, tax deduction, tax incentives, investment activity, investments in the fixed assets, tax depreciation, depreciation deductions, taxations of dividends, investment tax discount, investment tax credit.*





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**Ms. Natalia M. Syvulska. Accomplishment of Local Budgets of Ukraine. – Manuscript.**

The Theses for obtaining the Academic Degree of the Candidate of Economic Sciences by the profession 08.04.01 – Finances, Money Circulation and Credit – Kyiv National Economic University – Kyiv, 2003.

The Theses is dedicated to the issues of accomplishment of local budgets, and envisages a wide range of questions concerning the accomplishment of budgets as of a phase of the process, the scheme for the mechanism of the distribution function of finances has been supplemented, the local budgets' peculiarities have been defined, new notions have been introduced and the content of the accomplished stage of the budget and the budget cycle have been defined. New local taxes and charges have been suggested, which could be introduced on the territory of Ukraine, the new ways of improving the taxation system has been suggested, as well as the new ways of control over the completeness of incomes of local taxes and charges. Much attention has been paid to improvement of formula approach to the definition of the volume of inter-budgetary transfers, in particular – the ways of improvement of calculation of the forecast volume of baskets for the local budgets' incomes and expenditures. An extended logical activity model for local governments in the process of local budgets' accomplishment has been elaborated. The foreign experience of local budgets' accomplishment has been considered, and the definite forms of its implementation in Ukraine have been suggested.

The main results of the Theses are realized in practice and education.

**Key words:** *budget process, budget accomplishment, budget realization, budgetary cycle, local budgets, incomes of the budget, taxes and charges, inter-budgetary transfers, budget expenditures, the treasury system of the budget accomplishment.*

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**Taranov I. M. Fiscal potential of Ukraine and efficiency of collection of taxes. – Manuscript.**

Thesis for the degree of Candidate of Economic sciences on speciality 08.04.01 – Finance, monetary turnover and credit. – Ternopil Academy of National Economy, Ternopil, 2004.

Thesis captures research of fiscal potential in Ukraine and efficiency of taxation with an allowance for negativism of incomplete payment of taxes.







**Anna O. Shatkovska. Relationship of Ukraine with International Financial Institutions. – Manuscript.**

Dissertation for Candidate Degree of Economic Sciences by speciality 08.04.01 – Finance, Money circulation and Credit. – National Academy of State Tax Agency of Ukraine, Irpin, 2006.

The thesis discloses objective conditions and reasons for foundation of International Financial Institutions and recent strengthening of their influence on the world's economy in general and economy of Ukraine in particular.

There was specified the main forms of cooperation between Ukraine and International Financial Institutions, classified these forms depending on the interests of cooperation subjects. The thesis contains analysis of the experience of implementation of projects financed by International Financial Institutions in Ukraine and their peculiarities.

In the dissertation the author determined the main direction of development of cooperation between Ukraine and International Financial Institutions, made the proposals in the framework of each directions and developed methodical recommendations on preparation and implementation of investment projects financed by International Financial Institutions in Ukraine.

**Key words:** *International Financial Institutions, financial resources, financial markets, investment projects, globalization, financial crises, credit mechanisms, external debt.*

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**Mikitenko . Accounting and control of tax relationships at the trading enterprises. – Manuscript.**

Thesis for a Candidate Degree in Economic Sciences by 08.06.04 – Accounting, Analysis and Audit. – Academy of State Tax Service of Ukraine, Irpin, 2002.

The dissertation is devoted to research of theoretical and methodological aspects of the account improvement and the control of tax relationships on the trading enterprises. The current methodology of the tax account and the control concerning their consistency to present requirements of management is critically appreciated.

With the purpose of the efficiency increase and certainty of the registration – economic information the integration of all kinds of the economic account in unified system on the basis of use of the advanced computer technologies was proposed. Methodological recommendations concerning a tax policy, which can agree annually with state tax bodies, were developed.

Postulates of the tax account are theoretically proved: content, purpose, problem, and subject, method. The offers concerning automation of registration procedures on the basis of network ARM of the accountant from the account of taxes were developed.

Algorithms of the tax obligations calculation from the tax to profit and the tax to the added cost, a complex mashinograms for

satisfaction of information demands of management were implemented by the tax obligations. The recommendations to realization of the complex tax control with attraction of different supervising bodies were brought. The typical pattern of the tax control standard of the trade enterprise which includes objects of the control, a source of the information and methodological receptions of realization control was implemented.

Recommendations and offers, which are located in the dissertation, will assist to the increase of the commerce efficiency and tax deliveries increase in the budget.

*Key words: trade, taxes, account, control.*

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**Shvabiy K. I. Analyses of multi currency securities portfolio of a commercial bank. – Manuscript.**

Dissertation on taking a degree of a Candidate of economic sciences, specialty 08.06.04 – Accounting, analyses and audit, Kyiv National University of Economics, Kyiv, 2001.

In the dissertation we analyzed portfolio investments of commercial banks in international stock markets as one of new trends for increasing their effective functioning. In the process of globalization expansion banks can increase investment profitability by means of financial resources placement on security of various financial instruments and guarantees, profit levels and investment risks. Based upon that, we have proved in the dissertation that a yield unit of a multi currency securities portfolio falls under less risk in the comparison with traditional stock assets portfolio, and aggregated multi currency portfolio risk gives better way to diversification. We suggest the method of determining possible limits for aggregated multi currency securities portfolio risk, and improved criteria of multi currency portfolio effectiveness.

**Key word:** *analyses, bank, multi currency portfolio, securities, yield, risk, diversification.*

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**V. Tsymbalyuk. Efficiency of food industry development in a region (using Kyiv Region data). – Manuscript.**

The thesis is promoted to maintain candidate scholar degree in economics. Speciality 08.10.01 – Productive forces distribution and regional economics. / Council for Studying Ukrainian Productive Forces. Ukrainian Academy of Sciences, Kyiv, 1999.

The thesis is devoted to problems of investigating and discovering the theoretical, methodological and practical questions on effectiveness of food industry development in a region, its essence, content, significance, methodology of determination and measuring, valuation of modern level, the main directions reserves and explanation ways of growth under market conditions economy.

The main results of the thesis have been implemented into theory and practice.

**Key words:** *food industry, effectiveness of development, region, reserves and ways of efficiency increase, economy.*

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**Alimov R. S. Procedures in Administrative Law of Ukraine: theory and practice. – Manuscript.**

The dissertation on obtaining the scientific degree of the Candidate of Sciences (Law) in speciality 12.00.07 – «Theory of administration; Administrative law and trial, Financial law». – Ukraine Academy of State Tax Service. Irpin, 2002.

The dissertation deals with theoretical and methodological procedures in Administrative Law of Ukraine. The judicial nature of procedures and their conceptions were cleared out. Also it was improved the procedure of applying of administrative fines by police force and offered means on providing legality in this field.

All existing trends, approaches, and the results of research in developing and reforming of main institutions of administrative law of Ukraine were summarized.

The dissertation material enrich the science of administrative law of Ukraine and it can be used in feature scientific researches, for improving existing legislation system and for educational goals.

*The key words: procedure, juridical procedure, state administration, administrative law, the procedure of applying, administrative fines, administrative-penalty activity*

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**Artemenko O. V. Organizational and legal basis of government service terming by the employees of State Tax Service of Ukraine. – Manuscript.**

The dissertation of obtaining the scientific degree of candidate of Legal Sciences on speciality 12.00.07 – Theory of Administration; Administrative Law and Process; Finance Law; Information Law – National Academy of State Tax Service of Ukraine. – Irpin, 2004.

The dissertation devoted to the problems of state administration, organizational and legal questions of state service terming, policy of welfare, and placement of personnel.

Organizational and legal problems of state service terming by the employees of State Tax Service of Ukraine are analyzed in the dissertation. The proposals on improving of state bodies activity and especially State Tax Service are given. The recommendations on optimal state service terming and hopeful prospects of policy of welfare and placement of personnel are defined. Some amendments to the Law of Ukraine «On State Tax Service in Ukraine» on improvement of the system of state service terming by the employees of State Tax Service of Ukraine were offered.

Key words: state service government employees, bodies of State Tax Service of Ukraine, tax service employees, official, staff service.

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**Babich V. A. Administrative responsibility for storage or transporting of alcohol or tobacco production which no brands of excise duties of standard pattern on.**

Dissertation for the degree of Ph.D in Law in the 12.00.07. specialty – Management Theory; Financial Law; Information Law. The National Academy of the Internal Revenue Service of Ukraine. Irpin. 2005.

Dissertation is devoted to the analysis of essence, content and grounds of administrative responsibility for storage or transporting of alcohol or tobacco products without brands of excise duties of standard pattern. In this work the concept of administrative responsibility in general and administrative responsibility for storage or transporting of alcohol or tobacco products without brands of excise duties of standard pattern are analyzed.

Elements and signs of composition of administrative offence are explored, the analysis of the determination of the system of tax rules is carried out, its failings which do not allow to carry out the proper systematization of administrative offences are considered. Considerable attention is paid to the problems of construction of the clear mutually determined system of administrative norms in a tax sphere, the propositions relating to the bringing of changes to the legislation of Ukraine in this part are made.

The analysis of the classification of administrative offences offered by different scientists is carried out, on the basis of which, taking into account the exposed failings and practice of activity of tax organs, suggestions are borne, relating to the improvement of process and order of co-operation between a tax militia and other law en-



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**Berezhna K. V. The Customs-legal regime of Transit in Ukraine. – Manuscript.**

Thesis for obtaining a scientific degree of Candidate of Science (Law) on the specialty 12.00.07 Theory of Management; Administrative Law and Process; Financial Law. – V.M. Koretsky Institute of State and Law of National Academy of Sciences of Ukraine, Kyiv, 2003.

This thesis is a scientific research of the problems of customs-legal regime of transit in Ukraine.





**Bernaziuk Yan. «Banks as subjects of legal relations of taxation». – Manuscript.**

Thesis for achieving the scientific degree of a candidate of legal sciences, specialty 12.00.07 – theory of management; administrative laws and procedures; financial laws; information laws. – Institute of Sciences and Research of Financial Law at the National Academy of State Tax Service of Ukraine, Irpin-city, 2004.

In the thesis on the grounds of legal sciences' achievements, of the generalization of legal practice, of analysis of current legislation of Ukraine, the complex research of the banks participation in the legal relations of taxation was made by the author.

The author made an attempt of investigation of legal and taxation conditions of National bank of Ukraine and tax juridical personality of banks, of investigation of particularities of banking institutions'

taxation. The thesis includes the characteristics of the banks' importance for ensuring the effectiveness of governmental tax system, and the ways of banks' attracting in the sphere of tax and control relations. The research includes disputable questions, that arise in banks' activity as tax-payers and bodies, which collect taxes. The work includes correspondent recommendations for legislative and tax bodies.

**Key words:** *legal and taxation condition of Central Bank; tax juridical personality of banks; moment of tax payment, taxation of banks, tax and control relations with banks participation, bank guarantor.*

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**Bilous V. T. Coordination of administration for law enforcement bodies of Ukraine in prevention of economic crime (administrative – and law aspect). – Manuscript.**

The thesis for degree of Doctor of Law for speciality 12.00.07 – theory of administration; administrative law and process; finance law; informational law. – National University of Internal Affairs. – Kharkov, 2004.

Integrated scientific research of coordination as a function of social administration and institute of administration for law enforcement bodies in prevention of economic crime is carried out in the thesis. The essence is ascertained; concepts and problems are discovered; types, forms and methods of coordination in administration for law enforcement bodies which prevent economic crime are described; experience of realization the coordination for law enforcement system in Ukraine and positive experience of developed countries is generalized. It was formulated the conception of coordination of administration for law enforcement bodies on the strength of determination the essential indications; there were submitted suggestions for expediency of improvement the law basis for coordination in prevention of regional and transnational economic crime and normative – law deeds which regulate directly their activity in prevention of economic crime in Ukraine.

**Key words:** *law enforcement bodies, economic crime, coordination of administration, interacted subjects, functions, methods, normative–law provision, counteraction.*

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customs affair. The research analyses condition of legal regulation the institution of services in the branch of customs affair, proves the necessity of improvements in law and norm base and the adoption of custom law base according to word standarts.

**Key words:** *customs relations, custom affair, rights and freedom of citizen, principles, custom infructure, custom mediator methods of business affair regulation.*

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Conclusions, offers and recommendations concerning the organization legal problems solving of providing effectiveness of departmental financial monitoring in the system of Ministry of Internal Affairs of Ukraine are given the work. The thesis studies the complex of theoretical and practical issues on the problems of organizational and legal principles of departmental financial monitoring realization and Monitoring Inspection Departments of Ministry of Internal Affairs of Ukraine activity improvement.

**Key words:** *departmental financial monitoring, Ministry of Internal Affairs of Ukraine, management, financial management activity, organizational legal mechanism, methods, inspection, financial law, effectiveness.*

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**V. Bruzko. Organization and law aspects of Personal Data protection. – Manuscript.**

Dissertation on competition of scientific degree of candidate legally sciences on speciality 12.00.07 – theory of management; administrative law and process; financial law; information law.

The organization, in which the protection is held, – National academy of tax service of Ukraine. – Irpen, 2004.

In the dissertation the problems organization and law aspects of Personal Data protection are investigated on the basis of modern European representations and standards concerned to the rights and freedom of the man, prospects of the information legislation, in view of development of technologies and telecommunication networks.



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**Bud'ko Z. M. Financial-legal responsibility for the perpetration of the tax violation. – Manuscript.**

Thesis for the scientific Candidate's Degree of law in speciality 12.00.07. – theory of management; Administrative law and process; Financial law; Information law. – National Academy of State Tax Service of Ukraine, Irpin-city, 2005.

The dissertation research is devoted to the legal characterization of the institute of the financial-legal liability in tax sphere. The work gives the definition of the financial – legal responsibility, its legal nature, basis, aims, functions and principles. There is determined the place of the financial-legal responsibility in the legal liability's system.

The detail characterization of the tax violation's features and structure is given. The financial-legal sanctions, their essence and kinds are investigated. The historical and foreign experience of the Struggle against the tax violations is analyzed.

The basic optimization directions of the legal regulation mechanism in the tax sphere are determined.

***Key words:** judicial responsibility, financial-legal responsibility, tax violation, financial-legal sanction, penalty, financial fine.*

**55. Бузунов Р. А. Адміністративно-правове регулювання кредитно-модульної системи організації навчального процесу (в ВНЗ системи МВС) : дис. ... канд. юрид. наук : 12.00.07 / Роман Анатолійович Бузунов ; Донецький юридичний ін.-т Луганського держ. Ун-ту внутрішніх справ. – Донецьк, 2007. – 227 с.**

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**Vasilenko I. K. The reluctance to illegal migration of the population of the Asian countries in Europe through territory of the Ukraine (organizing-legal aspect) – Manuscript.**

The dissertation for acquiring the degree of the candidate of law science on the specialty 12.00.07 – the Theory of Administration, Administrative Law and Process, Financial Law, Information Law – National academy of state fiscal service of Ukraine. – Irpin. – 2006.

The dissertation is the complex studying of organizational and legal aspect of the problem of reluctance of the illegal migration of Asia's countries population to Europe through the Ukraine's territory. Studying the reasons and current position of the matters in the European countries towards the external migration in general and illegal migration particular, the author has stated, that the illegal migration problem to Europe has been resulted in with some factors and has the universal character. The essence, forms and reasons of the illegal migration appearing are examined in the work. The conclusion about the particular danger of the illegal migration through Ukraine's territory of the Islamic countries inhabitants, linked with the specific features of this contingent, has been done.

The categories of the participants of the illegal migration have been defined; illegal immigrants, illegal emigrants. The mechanism of the legal regulation of the illegal migration as the compound part of the migration process is under the research. The set up system of state bodies responsible for the reluctance of the illegal migration in Ukraine, means and forms of the cooperation are being examined here. The foreigners' legal responsibility and the responsibility of the stateless persons towards violating general and obligatory rules in the sphere of migration process are studied in the work. The law nature of administrative deportation as the means of preventing and reconstructive measure of administrative enforcement are defined.

The proposals towards improving the state bodies' system of organization to reluctance the illegal migration as well as working legislation regulating migration process have been done.

**Key words:** *subjects of the migration process, legal status, legal responsibility, illegal immigrant, illegal emigrant, state bodies, cooperation, reluctance to illegal migration, deportation.*

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**Vastchenko S. V. The administrative responsibility for offences in the field of sales efforts. – uscript.**

Dissertation for the degree of Candidate of Science in Law, speciality 12.00.07 – theory of administration, administrative law and procedure, financial law. – University of Internal Affairs of Ukraine, harkov, 1999.

The thesis is devoted to theoretical and practical problems of administrative responsibility for law-breakings in the sphere of commerce. The essence and importance of commercial activity in the development of social relations in Ukraine, specific features of the activity regulation are investigated in the work. Legal characteristics of the rules in trade and the guarantee of fulfilment of administrative legal means are given in the work.

The essence and grounds of administrative responsibility in the definite sphere, procedures of its realization and the system and kinds of administrative offences in the sphere of trade activity are analysed. Ways of improvement of legal adjustment of administrative responsibility in the sphere of trade are defined, proposals concerning changes and additions of Code on Administrative Law breakings in Ukraine, elaboration and adoption of a number of legal and other standards are formulated in the work.





**Vishnivetska V. O. The Legal Regulation of State Duties. – Manuscript.**

The dissertation for the candidate degree in Jurisprudence, speciality 12.00.07 – Theore of administration, Administrative Law and Process, Financial Law, Information Law. – National Academy of State Tax Inspection of Ukraine. – Irpen, 2005

Dissertation research is concentrated on the problems of the legal regulation of state duties in Ukraine. This research comprises the historical genesis of state customs duties formation, the idea about the

replacement of «state duties» into «state fee», analysis of the law regulation applied to the current collection of state duties, its classification according to the different criteria, substantiation of the need in the adoption of the Law of Ukraine «About state duties». The research casts light on the conception of state duties, improvement of the term «state duties payer» defined by Law, the idea of the duties interest rates irrelevance and their replacement by the fixed ones. It also provides the systematization of state duties objects and the imposed taxes. The work gives the suggestion of the author's idea about new project of the Law of Ukraine «About state duties».

**Key words:** *state duties, state fee, kinds of state duties, elements of the legal mechanism of state duties, subject state duties, objects of state duties, rates of state duties, taxes imposed for the payment of state duties.*

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**Vorushylo V. P. Administrative resolutions concerning enforcement of legality in the interior organs activity (organizational-legal matters) – Manuscript**

The dissertation for acquiring the degree of candidate of science in jurisprudence on speciality 12.00.07 – theory of administration, administrative law and process, financial law, information law. – National academy of state fiscal service of Ukraine, Irpin, 2003.

The dissertation is dedicated to the research of the matters of administrative resolutions concerning the enforcement of legality in the interior organs activity. The notion of legality as an object of administrative influence upon the interior organs activity, its subject-matter, essence, particular qualities of applying legality in the interior organs activity have been more thoroughly investigated and analysed. The forms of legality implementation and peculiarities of their exercise in the national interior organs activity are being studied. The thorough characteristics of the administrative supervision performed by the interior organs as for the provision of legality in combating offences is given. The analysis and generalization are made concerning means of legality and discipline provision in the activity of interior organs of Ukraine, and the experience of legality enforcement in the activity of the foreign law-enforcement bodies personnel. The main directions are defined and the suggestions are formulated as for further administration improvement of organization of personnel's work in matters of legality and discipline.

**Key words:** *legality, administrative influence, administrative resolutions, official discipline, interior organs, administrative supervision, offences, control, legal regulation, personnel of interior organs.*

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**A. V. Gaiduk. Measures of Administrative Compulsion in Fight Against Corruption in Ukraine. – Manuscript.**

The Thesis for the Scientific Degree of the Candidate of Law on specialty 12.00.07 – Administrative Law and Process, Financial Law, Informational Law. – Kyiv National University of Internal Affairs. Kyiv, 2006.

The comprehensive academic research of the measures of administrative compulsion in anti-corruption is performed in the Thesis. The specific features of measures of administrative compulsion in fight against corruption are described. The classification of administrative prevention measures applied in anti-corruption is proposed, the nature and grounds of their application are defined. The peculiarities of proceedings in cases of corruption-related administrative offences are established. The range of subjects authorized to apply the compulsion measures in fight against corruption is determined, and it has been proved that such range of subjects includes not only the bodies authorized to fight corruption. The propositions related to improvement of anticorruption laws of Ukraine are formulated.

**Key words:** *corruption, administrative compulsion, measures of administrative prevention, measures of administrative suppression, measures of administrative punishment, administrative proceeding, administrative offence.*

**61. Галай А. О. Організаційно-правові засади формування та функціонування персоналу установ виконання покарання : дис. ... канд. юрид. наук : 12.00.07 / Андрій Олександрович Галай ; Київ. ін.-т внутрішніх справ. – К., 2003. – 215 с.**

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**Garkusha A. V. The administrative compulsory activity of the subdivisions of the State Licensing and Inspection Department (SMLID). – Manuscript.**

This thesis is written in order to get a candidate's degree in jurisprudence with specialty 12.00.07 – the theory of control, administrative law and process ; finance law; informational right – National Academy of State Service of Ukraine – Kyiv, 2004.

The problem of the administrative compulsion is investigated. The author determines the character of the use of such compulsion in order to influence human consciousness and behavior, to achieve accurate execution of the established duties, to achieve the development of the society within the limits of law, safeguarding of law and order and legality. The content, peculiarities and types of administrative compulsion, a need of its use in the indissoluble connection with the system of measures which are used to secure traffic are defined.

The main authorities of Ukraine's Motor Licensing and Inspection State Department, forms and methods of their realization are determined.



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**Golovach A. V. Measures of administrative compulsion not connected to responsibility in activity of the Ukrainian state tax service bodies : issues of theory and practice. – Manuscript.**

Dissertation for the candidate degree in Law on specialty 12.00.07 – Theory of management; Administrative law and process; Financial law; Information law. – National academy of the state tax service of Ukraine, Irpin, 2004.

The research is devoted to considering problems of theory and practice of applying administrative compulsion measures, which are not connected to the responsibility of the State tax service activity bodies. The concept and features of administrative compulsion as versions of state-legal compulsion have been analyzed, attention has been paid to the problems of ordering and classification of administrative compulsion measures; in their system features of the administrative compulsion measures not connected to the responsibility have been pointed out and analyzed. This research has made special emphasis on the State tax service bodies as subjects of applying the administrative compulsion measures not connected to the responsibility, thus mentioning both theoretical and practical aspects of the problem. Foreign experience and modern condition of legislative proposal work on regulating administrative compulsion measures not connected to the responsibility of tax bodies activity have been analyzed, concrete legislative proposals on its settlement have been formulated.

**Key words:** *administrative compulsion not connected to responsibility, responsibility, administrative compulsion measures, measures of administrative prevention, measures of administrative suppression, legal compulsion, procedural regime.*

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**Sergiy K. Grechanyuk The Organizationally legal bases of interaction of criminal-executive establishments with state organs and unstated organizations. – Manuscript.**

The dissertation on competition of a scientific degree of the candidate of juridical sciences on a specialty 12.00.07 – the theory of management; administrative law and process; the financial law; the

information law. National academy of State Tax Service of Ukraine. – Irpin, 2006.

The dissertation is devoted to complex research of organizationally legal bases of organizationally legal bases of interaction of criminal-executive establishments with state organs and unstated establishments. In the work state of scientific development of a the problem is investigated, the characteristic of scientific sources and normatively-legal regulation is given.

The author proves and formulates concept of interaction of criminal-executive establishments with state organs and unstated establishments, opens scientific position to the activity of criminal-executive establishments as object of legal research, opens organizational bases of interaction criminal-executive establishments with state organs and unstated organizations on achievement of purpose of correction of prisoners.

***Key words:** interaction of criminal-executive establishments with state organs and unstated organizations, activity of criminal-executive establishments, purposes of activity of criminal-executive establishments, state organs, unstated organizations, system of requirements of the unstated organizations as subject of interaction, entrepreneurial activity of prisoners.*

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**Gulevska G.Y. Organization and legal aspects of state regulation of notarial activity in Ukraine. – Manuscript.**

Dissertation for a degree of Candidate of Legal Science on specialty 12.00.07 – theory of administration; administrative law and process; financial law; informational law. – National Academy of State Tax Service of Ukraine, Irpin', 2004.

The dissertation is devoted to consideration of organization and legal fundamentals of state regulation of notarial activity in Ukraine. Genesis of notarial activity and state regulation with the highlighting of its division into periods and specific nature of every stage of development is explored. Features of notarial activity as an object of state regulation, specifics of dualistic nature of private notarial activity

are defined. Elements of mechanism of state regulation of notarial activity (purpose, tasks, functions and principles; the system of subjects; forms and methods) are considered in details. Questions of correlation of state regulation and state administration of notary are considered and conception of complete transition to the state regulation of notarial activity with the determination of basic tendencies of its further development and practicability of introduction of foreign experience of organization of notarial bodies is developed for the first time. Suggestions and recommendations of improvement of Ukrainian legislation in the field of the state regulation of notarial activity are formulated.

**Key words:** *state regulation, notarial activity, genesis, state administration, element, mechanism, notary, public law nature, subject, tendencies.*

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**Davidenko L. M. The insuring of human rights and freedoms during the customs legal procedures (organizational and legal aspects). – Manuscript.**

The work is for obtaining the scientific degree of Candidate of Juridical Sciences in the speciality 12.00.07 – administrative law and procedures; financial law; informational law - National University of State Tax Service of Ukraine, Irpin, 2007.

The research work is the first attempt in academic research to define the place and role of ensuring of human rights and freedoms and the ways for improving of the system of guarantee of these rights for citizen who transfer their goods across the Customs border of Ukraine. The author has proposed the model of mechanism of insuring of human rights during the customs procedures which includes (but not limited to): customs legislation which contains legal guarantees of human rights and freedoms during customs procedures; effective procedures to appeal the decisions, acts or misconduct of the Customs personnel to superior bodies; real legal responsibility of personnel for non-ensuring of human rights; removing of the obstacles in the activity of customs personnel for the observance the rights of ordinary citizen. The new institute of customs law concerning the administrative (customs) services was defined , the new special terms of customs process and procedures were developed and their definitions were proposed. As a result of thoroughly analysis of situation with human rights in customs sphere it was proved that Customs code of Ukraine needs to be revised and new rules need to be incorporated into it to guarantee human rights in accordance with norms proclaimed by Ukrainian Constitution and international

standards in human rights sphere. To fulfill it, the process of adaptation of customs legislation to the the law system of European Union was investigated and further steps proposed.

On the basis of analysis, theoretical conclusions and international practice of activity of customs bodies the author has proved the necessity and developed the proposals on improvement of the work of customs personnel which can help to guarantee the rights and legal interests of ordinary people who cross the Ukrainian border.

*Key words: the insuring of human rights; customs-legal relations; customs legislation; customs procedures; administrative (customs) service; the procedure to appeal the desions and acts; adaptation of customs legislation to international standarts; international legal norms and standarts.*

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**Derecon V. M. Auditing as a form of financial control and element of administrative-legal infrastructure of deshadowing of economic relations in Ukraine. – Manuscript.**

Thesis on gaining of scientific degree of candidate of law sciences on speciality 12.00.07 – administrative law and process; financial law; informative law. – National University of the state tax service of Ukraine, Irpin, 2007.

The thesis is the first in Ukraine special monographic research concerning problems of rise of auditing efficiency as a form of financial control, and also the improvement of the normative-legal providing of audit integration in administrative-legal infrastructure of counteraction to obvious and unobvious (shadow) administrative forts, by violation of financial discipline, deshadowing of economic relations in Ukraine. Analysis of problem situation, world experience testifies that the improvement of audit as the form of financial control and the element of administrative-legal infrastroucture of deshadowing of economic relations requires: removal of contradictions between the state and nontate types of audit, creation of the integral financial checking system in the state including in it nonstate forms of internal and external audit etc.

Next to other measures in work the project of Law of Ukraine is developed «About the financial control» as a complex normative-legal act necessary for creation of integral mechanism of public accountant control on financial-economic activity, and also bills concerning bringing of amendments and supplements to the Law of Ukraine «About public accountant activity» and legislative acts of Ukraine, directed on the rise of the role of audit as forms of financial control and element of administrative-legal infrastructure of deshadowing of economic relations.

***Key words:** audit, public accountant activity, deshadowing, administrative-legal infrastructure of deshadowing, counteraction by administrative offences and other shadow displays, state, nonstate, internal and external audit, sources of violations of financial discipline, administrative offences, shadow displays.*

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**Dorogikh V. N. «Administratively-legal adjustment of gambling business in Ukraine». – Manuscript.**

Thesis for a candidate's degree by speciality 12.00.07 – theory of administration; administrative law and process; financial law; informational law. – National academy of the state tax service of Ukraine, Irpin, 2004.

In the dissertation are studied an organization specific character and carrying of gambling business, which conditioned his apportionment in special appearance of owner's activity. This conditioned a necessity and special his legal adjustment. Author notes, that it performs by means far of normative acts, valid diverse legal. However, in all of these acts comes speech not of enterprises, and about gambling establishments. A Competitor gives heed to unsimple state relation to this appearance of owner's activity – from his full inhibiting from to creation to him routine «of most favour» by way budget filling guaranteeing of. In dissertation settles down thought of that, that subjects legalization procedure of gambling business in Ukraine is independent administrative production, including three stage: state registration, licence, patenting, in each of which the private establishments legalization tasks decide, each of them completes by reception of own act of enforce the law. In dissertation considers maintenance of each of stages, gives description of these enforce the law acts. Author gives heed to that, that administratively-judicial norms, regulating production on legalization of gambling establishments, situated in acts, valid diverse legal (laws, President decrees and oth.), in tie with that argues a reception necessity of single act (on Law level of Ukraine) about gambling business. In dissertation gives a bills analysis about this appearance of gambling business, offers an its opinion on their maintenance.

**Key words:** *gambling business; legalization of gambling business; responsibility after violation of organization regulations of gambling business.*

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**Dotsenko O. S. Organization of Public Security Militia Management at Modern Conditions. – Manuscript.**

The dissertation on getting a Candidate Degree in Science of Law by the speciality 12.00.07 – the Theory of Administration; Administrative Law and Process; Financial Law; Informational Law – National Academy of Internal Affairs of Ukraine, Kyiv, 2003.

The complex of theoretical and practical questions connected with organization of public security militia management in the sphere of public order guarding and public security is analyzed in the dissertation. The powers of services and sub-units serving cooperation with public at legal order security of their habitation are defined.

The work presents a modern condition of public security militia activity and compares it with bodies that secured public order before Ukrainian independence was proclaimed as well as with foreign sub-units serving the same functions.

The author grounds the reasons for the adoption of normative acts defining what public security militia should be occupied with and leaving it free from non-inherent functions.

**Key words:** *organization of management, public security, public order, public security guaranteeing, municipal militia.*

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**Drigval N. Organizational and legal bases of reducing shadow relations in sphere of circulation of objects of intellectual property. – Manuscript.**

The dissertation to gain a candidate degree in Juridical science. Speciality 12.00.07 – theory of management; administrative law and process; financial law; information law. – National academy of a state tax service of the Ukraine, Irpen, 2004.

The dissertation is the first in Ukraine special monographic research of problems of the organizational and legal ways of reducing shadow relations in sphere of circulation of objects of intellectual property

The role and place of state administration in sphere of organizational and lawful regulation of intellectual property and in process of reducing shadow relation in that area of public relation is opened. The detailed analysis of a problem situation has shown, that the execution of the basic tasks of state administration requires: realizations of the functional analysis of all organs, that work in the sphere of protection and administrating intellectual property, strengthening of the legal status of State department of intellectual

property of the Ukraine, decentralization and debureaucracing of some functions (registration, licensing), creation organizational conditions for carrying out the state control under some kinds of economic activity, improvement of remedial activity of law-enforcement organs, introduction in life effective mechanisms of interaction between state and public organs that work in the appointed sphere, providing their activity with necessary informational databases and analytical systems, elaboration and introducing state politics that stimulate involving objects of intellectual property into economic activity.

The suggestions on acceptance of concrete organizational, legal and economic measures that may reduce shadow relations in sphere of circulation of objects of intellectual property are formulated.

*Key words: intellectual property; reducing shadow relations in sphere of circulation of objects of intellectual property; state management; administrative reform; protection of intellectual property rights; sources of the shadow relations in sphere of circulation of objects of intellectual property; ways of shadow displays.*

**73. Жук Л. В. Джерела податкового права України : дис. ... канд. юрид. наук : 12.00.07 / Людмила Василівна Жук ; Чернів. нац. ун-т ім. Юрія Федьковича. – Чернівці, 2005. – 231 с.**



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**Zhyk L.V. Tax Law Sources in Ukraine – Manuscript.**

The thesis is for the Candidate of Judicial Science, specialization 12.00.07 – Administration Theory; Administrative Law and Process, Financial Law, Information Law. – State Tax Academy. – Irpin, 2004.

The thesis is the analysis of Tax Law sources of Ukraine. The research underlines the doctrine aspects of law sources, analyzes Constitution of Ukraine as the basis and methodological frame of State Tax Law, decisions of Constitutional Court of Ukraine within the system of Tax Law. The thesis characterizes judicial sources of Tax Law, namely Ukraine international agreements as to avoiding double taxation, and tax laws and acts of Ukraine.

The research presents recommendations for practical application to improve Tax Law of Ukraine.

The thesis is the analyses of norms of Constitution of Ukraine, decisions of Constitutional Law, Tax Law and Acts, court practice.

*Key words: Tax Law, Tax Law sources, forms of Tax Law, Acts.*

**74.** . . - , : . ... . . - : **12.00.07 /** ; . - . . – , **2007. – 207** .





**Igonin R. V. Administrative-organizational bases of activity of subjects of executive proceedings – Manuscript.**

Thesis for obtaining a scientific degree of the Ph.D in Law in the speciality 12.00.07 – Administrative law and procedure; Financial law; Informational Law. – The National University of the Internal Revenue Service of Ukraine. Irpin. 2007.

The dissertation is devoted to the analysis of the theoretical ground of activity of subjects executive proceedings, and also research of system interconnection, that exist between them. In dissertation in detail are explored place of executive proceedings in

the system of legal process and the history analysis of process of their origin and becoming is conducted.

In work the analysis of executive proceedings is carried out, taking into account its administrative-procedural and administrative-jurisdiction constituent.

Conceptual approaches to understanding of legal nature of subjects of executive proceedings are analysed, and also sistem and structural-functional interconnection between them. The notion of subject of executive proceedings is constructed.

The basic principles of functioning of subjects executive proceedings are considered.

The candidate for a degree offered to jurisprudence the variant of classification of subjects executive proceedings which can be used in the process of improvement and systematization of administrative legislation acts in the field of executive proceedings .

The detailed analysis of the existent system of co-operation between different subjects of executive proceedings is carried out. The special attention is spared to administrative-jurisdiction attribute of legal relations in the executive proceedings which arise up between State executive service and other subjects of executive proceedings.

In work the attention on specification of place of administrative responsibility in legal relations of the executive proceedings is accented.

The range of conclusions, suggestions and recommendations are directed on the improvement of legal relations of subjects of the executive proceedings are formulated.

**Key words:** *subjects of executive proceedings, executive proceedings, State executive service, state executor, execution of decisions, compulsion, executive legal relations.*

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**Kapush I. S. Organizational-Legal Basis of Imposing Antidumping Duties in Ukraine. – Manuscript.**

Thesis for candidate of law degree in specialization 12.00.07 – Administrative Law and Process; Financial Law; Informational Law. – Academy of the State Fiscal Service of Ukraine. – Irpin, 2007.

The present thesis provides theoretical generalization and presents the new solving of the scientific task of forming of the institutional and legal mechanism for antidumping regulation in Ukraine. It determines features and procedure of imposing antidumping duties as the instrument of customs policy, the dynamics of forming the legal concepts of dumping. Besides it figures out the essence and the legal nature of antidumping duties.

The characteristics of the organization of antidumping regulation are given on the basis of the comparative analyses of the foreign and national practice. The conception of the institutional mechanism of antidumping regulation in Ukraine is created.

Author analyses the content, the principles and the structure of the antidumping process, creates the definition of this process. The recommendations for the improvement of the proper legislation are also given.

**Key words:** *dumping, antidumping legislation, antidumping regulation, antidumping process, antidumping duty, antidumping investigation, customs policy.*

76. . . . : . . . : 12.00.07 / ; . - . . . . - , 2007. – 193 .













Thesis for Candidate Degree in Science of Law by speciality 12.00.07 – theory of management; administrative law and process; financial law; information law. – National Academy of State Tax Service of Ukraine. – Irpin, 2004.

Thesis is dedicated to the complex investigation of organization and realization of financial control by bodies of the state tax service of Ukraine. Its essence, object and subject were clarified; the problems were determined; the authorities of STS bodies in the sphere of control were analyzed.

Forms and methods of financial control which are used by the STS bodies of Ukraine are characterized. A number of conceptual theoretical statements, conclusions and practical recommendations are substantiated.

Namely, the author gives determination of such notions as «control function of STS bodies», «State Tax service of Ukraine», he differentiates «to inflict taxes» and «to collect taxes».

The following conclusion had been done: as long as actually the bodies of STS control more issues than it is stipulated by tax legislation in conception «tax control», so it would be a mistake to say that the checking activity of STS bodies is completely covered by the idea of «tax control». The bodies of STS of Ukraine exercise exactly the financial control in accordance with actual legislation. The role of financial control of STS bodies in realization of financial policy of the state was singled out and its general features, indications and principles of fulfilment were determined.

There were suggested some changes and amendments to normative-legal acts.

**Key words:** *checking function of STS bodies; financial control; tax control; tax legal relations; object and subject; forms and methods of financial control.*

78. . . . : . ... .  
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Кинаш Ю. Я. Меры административного принуждения в сфере обеспечения безопасности на угольных шахтах. – Рукопись.

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**Kinash Y. Y. Means of administrative compulsion in the sphere of a safety at the collieries. – Manuscript.**

The candidate dissertation on jurisprudence on a specialty 12.00.07 – Theory of management; Administrative law and Process; Financial Law; Infomechen Law. – Academy of a state tax service of Ukraine. – Irpen, 2003.

The legal nature of administrative compulsion means is determined; the role of means of compulsion means in the system of measures of a legal safety of works at the collieries is established; the means of administrative compulsion are classified with the purpose of selection of the most suitable kinds for a safety of works at the collieries; the tasks of the administrative responsibility in the sphere of maintenance of performance of safe works at the collieries are formulated in the thesis. The essence of the administrative responsibility, compulsion means inherent in the Ukrainian administrative law which provide safety of works at the coal mines and legal order in the state are also analyzed.





**Kinash Y. . Transformation of administrative responsibility and organising foundations. – Manuscript.**

A thesis for a scientific degree of a candidate of juridical sciences on the specialty 12.00.07 – theory of management; administrative law and process; finance law; information law. National Academy of State Tax Service of Ukraine. – Irpen, 2005.

The thesis is devoted to the research of the problems of the transformation of administrative responsibility.

The thesis gives a detailed analysis of general theoretical problems of the transformation of administrative responsibility. It has discovered a concept, legal basis and ways of the transformation of administrative responsibility; alternatives of administrative responsibility; procedure-procedural aspects of the transformation of administrative responsibility; normative-procedural basis of the transformation



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**Kinaschuk L. L. Organizational and legal bases of state private obligatory insurance of Internal affaire agencies personnel in Ukraine. – Manuscript.**

Candidate dissertation on law by speciality 12.00.07 – theory of administration; administrative law and procedure; financial law. – Ukraine Academy of State Tax Service. – Irpin, 2003.

The problems of defining of legal nature of insurance are researched in the dissertation. The acting mechanism of state private obligatory insurance of Internal affaire agencies personnel in analysed. The ways of improvement of the system of social protection of MIA of Ukraine personnel are suggested.

Results and recommendations as to the ways of improvement of Ukrainian law with the purpose of solving organizational and legal problems of state private obligatory insurance of Internal affaire agencies personnel are given in the dissertation. The dissertation depicts complex of theoretical and practical problems of improvement of social protection within the system of MIA of Ukraine.

Special attention is paid to the working out the suggestions as to the exchange of the state private obligatory insurance of officers and civil personnel of Internal affaire agencies for compensational pay offs.

**Key words:** *insurance, state private obligatory insurance, compensational pay offs, organizational and legal mechanism, social insurance, insurance money, insurance circumstances.*

**81. Когут О. В. Особливості адміністративних проваджень у справах про недобросовісну конкуренцію : дис. ... канд. юрид. наук : 12.00.07 / Ольга Володимирівна Когут ; Нац. академія держ. податкової служби України. – Ірпін, 2004. – 220 с.**

**Когут О. В. Особенности административных производств по делам о недобросовестной конкуренции. – Рукопись.**

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**Komissarov A. G. The process of determination of aims in organizing of activity of Internal affairs bodies of Ukraine on the modern stage of development. – Manuscript.**

Thesis for obtaining the degree of Candidate of Sciences (jurisprudence) on speciality 12.00.07. – Theory of management; administrative law and process; financial law. – Academy of state fiscal service of Ukraine, Irpin, 2003.

This thesis is devoted to the essence of the process of determination of aims in organizing of activity of Internal affairs bodies of Ukraine. The determination of aims is considered as the process of realization of function of objectives by the institute of rights and freedoms of citizens in respect to the sphere of Internal affairs of the state. The aims of Internal affairs bodies of Ukraine are considered and compared with the main trends of state development. For the first time it is proposed to consider the determination of aims as an elaboration of the strategy and the basis of its realization. Organizational and law basis of the formation of strategy of development of Internal affairs bodies system, sufficient level of authorities of Internal affairs bodies, the procedure of its activity and correspondent organizational and structural ensuring of development strategy realization are grounded.

Proposition and recommendation as to improvement of Internal affairs bodies activity and management in Internal affairs bodies are formulated.

**Key words:** *management mechanism, aims of management, determination of aims, strategic management, strategy, mission, realization of citizen rights and freedoms, protection, safeguard.*

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**Korneev U. V. Administrative legal security personal safety of tax police. – Manuscript.**

The dissertation for employes being appointed to a scientific degree of the candidate's of juridical degree in speciality 12.00.07 «Theory of administration; administrative law and trial financial law». – Ukrainian Academy of State Tax Service. – Irpin, 2002.

There were at first in Ukraine researched the problems of personal safety of the employes of tax police considered the influence of dangerous factors for official professional activities, offered myself determination of the personal safety and it's principles. It was carried out the research of the questions of legal protection of collaborators, and exactly: it was examined the general characteristic of legal securing, guarantees of the legal protection and peculiarities of legal adjustment of the collaborators of the tax police. During the research it was disclosed defects of the legal securing, on it's reason were offered some proposals considered with improvement of normative-legal the base of tax police.

It was carried out the research of professional and psychological training of collaborators – as an important factor of their careless professional activities. According to this it was considered the influence of professional preparation for securing of personal safety and professional fitness; choice and adaptation of cadres; higher moral



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**Koropatnik I. M. Organization-legal aspects of application of divisions (subdivisions) of armed Forces of Ukraine in peace-making operations. – Manuscript.**

Thesis on competition of a scientific degree of master of laws on a specialty 12.00.07 – theory of control; administrative law and process; the financial right; the information right. – National academy of a state tax service of Ukraine, Irpin, 2005 g.

The thesis is dedicated to research of legal problems bound with application of divisions (subdivisions) of armed Forces of Ukraine in international peace-making operations. In activity the unsettled





**Koflan V. M. The legal bases of local in Ukraine. – Manuscript.**

Dissertation for the scientific Candidate's Degree of Law in speciality 12.00.07 – Theory of Management; Administrative Law and Process; Financial Law. – Academy of State Tax Service of Ukraine, – Irpin, 2002.

The legal bases of local taxation in Ukraine, its theoretical bases are analysed in the work. It also contains the formulation of conceptual approaches to the local taxation in the European documents and in the word practice concerning the local taxation. The author investigates the legal bases of local taxation, gives the conclusions as for the improving Ukraine's legal regulation of local taxes and collections, its system and every payment whole local taxation system in Ukraine are given.

**Key words:** *local taxation, tax, local tax, collection, local autonomy, local budget, local budget incomes.*

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**Kochetkov Y. V. Administrative and legal regulation of the state control in the sphere of population protection from the consequences of Chernobyl disaster and extraordinary situations. – Manuscript.**

The thesis for obtaining the scientific degree of the candidate of sciences (Law) on speciality 12.00.07 – Administrative Law and the Process; Financial Law; Informanion Law. – National University of state and tax service of Ukraine. – Irpin, 2007.

The thesis reflects the complex of theoretical and practical problems connected with administrative and legal regulation in carrying out the state control in the sphere of population protection from the consequences of Chernobyl disaster and extraordinary situations. The structure of the sphere of population protection from the consequences of Chernobyl disaster and extraordinary situations, the system of individuals of control activity is defined in the work; the activity of specialized control bodies in the sphere of population protection from the consequences of Chernobyl disaster and extraordinary situations is considered; the analysis of foreign legislation in the sphere of population protection from the consequences of Chernobyl disaster and extraordinary situations is accomplished; modern conditions of population protection from the consequences of Chernobyl disaster and extraordinary situations is analized.

On the basis of the results obtained in the process of investigation, some proposals concerning the improvement of administrative legislation has been worked out; complex of measures of the United state system on





**Kravchenko L. M. Legal basis of currency regulation and control in Ukraine. – Manuscript.**

Thesis for obtaining a scientific degree of the Candidate of sciences (law) on the speciality 12.00.07 – theory of management; administrative law and procedure; financial law; information law. – Ukraine National Academy of State Tax Service. – Irpin, 2003.

The dissertation is devoted to research of essence of currency regulation, determining of it's purpose tasks and methods, and analysis of the evolution of currency legal relation and find out it's substance. Theoretic aspects of forming and developing of currency legislation are explored. Comparative analysis of currency legislation of Ukraine and some other foreign states. Also subject of research includes peculiarities of legal regulation of the main currency and exchange operation and system of state bodies which regulates

currency circulation by analysis of its' competence; nature of currency control, its forms, types, directions. Proposal for perfection of legal regulation of issues mentioned above are made. The nature of currency law-breaking is defined and the lever of it's social danger is set up. Grounded proposals for improving legislation devoted to currency regulation are stated.

**Key words:** *currency regulation, currency legislation, currency legal relations, exchange operations, resident, non-resident, currency regulation bodies, currency control, currency control bodies, currency law-breaking.*

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**Kuleshov O. O. The M I t a Adm n strat ve Serv ce act v ty on prevent on offences (organ s ng-law aspect). – Manusr pt.**

The Thes s on compet t on of the Cand date of Law Degree – profess on 12.00.07 – the theory of management; adm n strat ve law and process; f nanc al law; nformat onal law. – The Ukra n an nat onal Tax Serv ce Academy, rpen, 2005. Th s Thes s s on the problems, wh ch appear wh le us ng the measures of adm n strat ve prevent on by The M I t a Adm n strat ve Serv ce. The Adm n strat ve Reform Concept of the state format on n Ukra ne s taken nto account.

n the g ven thes s the essence and mportance of the measures of the adm n strat ve prevent on and cons dered. D fferent conceptual approaches on the essence of the adm n strat ve enforcement means and the r class f cat on are analysed. The analys s of the sc ent f c approaches concern ng the g ven problem also f nds place n the Thes s.

The Author researches the factors, wh ch have been nfluenc ng the effect veness of the adm n strat ve prevent on measures n the per od of h stor cal state development and nowadays. On the bas s of the made research there appears the necess ty of the reforms, concern ng The M I t a Adm n strat ve Serv ce, and part ular, n the sphere of us ng the adm n strat ve enforcement means and reor entat on of the pr or tes towards r ghts and freedoms of the persons and the c t zen n the process of adm n strat ve enforcement.

Some general theoret cal conclus ons are offered and sc ent f c-pract cal recommendat ons on sens ble and effect ve appl cat on of adm n strat ve prevent on wh le bu ld ng legal state n Ukra ne are proved.

**Key words:** *admission prevention; enforcement means; The Malta Admission Service reforms; the application of admission prevention measures by The Malta Admission Service; the Malta Admission Service activity.*

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Scientific research of problems of modern development of institution of administrative services in agricultural of Ukraine was pursued. Significant constituent of general process of democratisation society is determined as an ensuring contractual freedom in a process of render of administrative services in agriculture. Ways of administrative legal relation perfections in agricultural of Ukraine both in the part of theory of administrative law and in the part of perfection activity of bodies of executive power were elaborated.

*Key words: administrative legal relation; administrative bargain in agriculture; state control in agriculture; administrative delicts in the agricultural field; parity of legal persons of administrative legal relation in the agrarian sphere of economics; administrative services in agriculture.*

**91. Курило В. І. Організаційно-правові засади надання охоронних послуг : дис. ... канд. юрид. наук : 12.00.07 / Володимир Іванович Курило ; Нац. аграрний ун-т. – К., 2002. – 205 с.**





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**Kurylo V.I. Organisation-legal principles of providing of securityservices. – Manuscript.**

The Dissertation for a Candidate Degree of Law in the speciality 12.00.07. – The Theory of Management; Administrative Law and Process; Financial law. – The Academy of State Taxis Service of Ukraine. – Irpen, 2002.

This thesis deals with the complex analysis of theoretical and practical problems connected with the stateregulation of services provided for personal and property security of citizens, the procedures of controlling the organizations providing such services by the State Security Department (SSD) at the Ministry of Internal Affairs and the administrative relations governed by law between them.

The notions of private property and personal security services, their role in business structure are defined. Security services are classified according to their belonging to the business institution, and security service organizations are classified according to the level of armament and the volume of services provided.

The role and importance of the State Security Department at the Ministry of Internal Affairs in the process of controlling the security service organizations are determined. The legal regulation of providing security services has been investigated. On the basis of deep analysis of legislation the main tendencies of legal regulations of the relations governed by law in the sphere of security services have been determined, practical recommendations how to improve these regulations by means of introducing certain amendments to the current

legislation have been given. The analysis of institution of administrative – legal responsibility is done; the ways to improve it by means of transferring the juridical persons (the organizations providing security services) to the institution of administrative – legal responsibility are determined.

***Key words:** providing of private property and personal security services; controlling the activity of the State Security Department at the Ministry of Internal Affairs, administrative responsibility of the organizations providing security services.*

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The theoretical rules of administrative and procedure activity are considered, principles of its usage, are analyzed, differentiation of administrative procedures based on factors causing its usage is done. The author investigates the possibility of combining discretionary powers management practice with administrative procedures resulting in elaboration and reforming the main aspects of development of these institutions.

The scientific, theoretical and practical analysis of rules of Administrative and Procedure Code Draft of Ukraine is done. On the basis of this analysis the scientific elaboration of theoretical and practical proposals directed to improvement of efficiency of administrative procedure usage in management activity is made.

**Key words:** *administrative procedure, administrative process, differentiation of administrative procedures, principles of administrative and procedure activity, discretionary powers (administrative discretion).*

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**Lapka O. Y. Social and legal protection of militiamen Ukraine (administrative and legal aspect). – Manuscript.**

Thesis for scientific degree of the Candidate of Law on the speciality 12.00.07 – theory of management; administrative law and process; financial law. – Academy of State Tax Service of Ukraine. Irpin, 2003.

The origin and the meaning of expressions «legal protection of militiamen», «social protection of militiamen», «administrative and



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**Andrew S. Lastovetsky. Organizing and law basis of regulation of enterprise activity in Ukraine. – Manuscript.**

Thesis for obtaining a scientific degree of Candidate of Science (Law) [an equivalent of a scientific degree of Philosophy Doctor (Law)] on the specialty 12.00.07 – theory of management; administrative law and process; financial law; information law. National Academy of State Tax Service of Ukraine. – Irpin, 2005.

This research focus on interdisciplinary and complex problems of optimizing the organizing and law related influences of the state on free enterprise in terms of the administrative reform, which is prerequisite for the development of the small and middle-sized business. Grounds are being given for the conclusion about the key role of the state in regulating economic processes in terms of the transition economy. The present normative and law basis of free enterprise is being analyzed. Study is being given to the complex of permissive-registration acts on behalf of the state (i.e. state registration of the subjects of management, licensing certain kinds of management activity, compulsory certification and standardization of products and permissive procedures during the launch of new and reconstructed industrial and other

objects). Propositions to enhance such objects are being put forward, as well as proposals of the enhancement of taxation.

**Key words:** *the state regulation of free enterprise, the normative and law basis of free enterprise, taxation, the administrative reform.*

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**Lata N. F. Administrative and legal regulation of law-making activity of executive authorities. – Manuscript.**

This thesis is submitted for a Candidate's degree in jurisprudence on a speciality 12.00.07 – the theory of management; the administrative law and process; the financial law; the informational law. – The National Academy of State Tax Service of Ukraine. – Irpin, 2004.

The dissertation investigates the scope of law-making activity of executive authorities, determines its principles and meaning. There are

investigated theoretical aspects of formation and development of the laws of Ukraine that apply to law-making activity of executive authorities as well as developed proposals related to their improvement. Also the dissertation analyzes features of administrative and legal regulation of main types of normative and legal acts of executive authorities as well as the system and the competence of subjects of sublegislative law-making.

There are developed principles of new system of special requirements to law-making activity of executive authorities. The dissertation determines new special definitions relating to administrative law-making. There are outlined ways of improvement of stages of law-making process and law-making means as well as theoretically grounded necessity of implementation of responsibility in the law-making area and fixed main basis of it.

Based on theoretical conclusions and analyze of effective laws, proposals as to complex improvement of institution of administrative law-making of executive authorities are developed and presented.

**Key words:** *executive authorities, law-making authority, administrative law-making, law-making activity, sublegislative normative and legal acts, law-making means, stage of law-making process, administrative and legal protection, disciplinary responsibility, administrative responsibility.*

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**M. P. Lehetskyi. Administrative and law measures counteracting juvenile delinquency in the sphere of illegal trafficking of drugs, psychotropic substances and precursors. – Manuscript.**

Candidate of legal sciences dissertation. Speciality 12.00.07 – theory of administration; administrative law and proceeding, finance

law, information law.–National Academy of Internal Affairs of Ukraine, Kyiv, 2004.

On the basis of research of Ukrainian and foreign scientists the author studies complex of theoretical and practical issues of administrative – legal fight against infringements of the law by the under-aged persons, connected with drugs, psychotropic substances and precursors in norms of international and national legislation.

Analyzing conditions and circumstances which involved committing above mentioned offences punished according to administrative responsibility and peculiarities of its implementation are carried out, effectiveness of implementation of administrative coercive measures to the under-aged persons, administrative and legal status of subjects being prevented, problems of arising of results are examined, main directions and ways on preventing drug addiction and offences of the under-aged persons connected with drugs with experience of foreign countries are developed to be possibly used in Ukraine.

The research contents conclusions, precise proposals and recommendations directed to considerable improvement of preventive work of state authorities, increasing their effectiveness in protection of rights and legal interests of the under-aged citizens. Proposals referring to improvement of legislative acts that regulate such activities are worked out in details.

**Key words:** *administrative and legal combating, administrative and legal measures, administrative enforcement, crime prevention, drugs, drug addiction, minor.*

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**Lublin V. D. «The Administrative-Jurisdictional Activity of the Bodies of State Fire inspection». – Manuscript.**

The dissertation on competition of a scientific degree of the candidate of juridical sciences on a speciality 12.00.07 – the theory of management; administrative law and process; the financial law; the information law. National academy of State Tax Service of Ukraine. – Irpin, 2004.

The thesis focuses on relations that become apparent in connection with administrative-jurisdictional activity of the bodies of state fire inspection in the sphere of the activity of the administrative-jurisdictional bodies. It have considerable peculiarities which explained by the fact, that first of all, the bodies of state fire inspection are executive bodies of justice and this defines its special place among mentioned above administrative-jurisdictional bodies.

The recommendations concerning the improvement of the administrative-delictual legislation and legislation that regulate the system of executive authorities Ukraine as well as some proposals concerning regulation of administrative-jurisdictional activity of the court are offered in the thesis.

**Key words:** *administrative-jurisdictional body, administrative-jurisdictional activity, consideration of administrative cases, and administrative measures.*

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**Mazur A. V. Organizational and legal fundamentals of customs control in Ukraine. – Manuscript.**

The thesis for obtaining a scientific degree of the candidate of sciences (law) on the speciality – 12.00.07 – theory of management; administrative law and process; financial law; information law. – Yaroslav Mudry National Law Academy of Ukraine. – Kharkiv, 2004.

The dissertation examines organizational and legal aspects of customs control in Ukraine.

The paper analyzes the concept and legal basis of mechanism of organizing and exercising customs control in Ukraine.

The essence and purpose of customs control as a legal form of customs activities are investigated. The classification of types of customs control is suggested. Principles of customs control as a

variety of state control are ascertained and defined. The forms of customs control are carefully analyzed, the need for perfecting the is legal regulation is emphasized. The analysis of the risk of committing a customs offence and the method of audit are regarded as possible ways of optimizing customs control.

Concrete proposals for perfecting legal regulation of control activities of customs authorities are formulated.

**Key words:** *customs control, forms and types of customs control, principles and methods of customs control, mechanism of customs control, analysis of risk of committing a customs offence.*

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**Matselik M. O. Administrative responsibility for avoiding of taxation. – Manuscript.**

Dissertation for the degree of Ph.D in Law in the 12.00.07. specialty – Management Theory; Financial Law; Information Law. The National Academy of the Internal Revenue Service of Ukraine. Irpin. 2005

The dissertation looks into the analysis of the essence and grounds of the administrative responsibility in the sphere of taxation, particularly for the avoiding of taxation.

The investigation of the special characteristics of the administrative responsibility for the tax offences is carried out.

Considerable attention in the thesis is paid to the ultimate analysis of the general theoretical problem as to the transformation of the administrative responsible in the tax law.

The definition and legal base of the above mentioned transformation are proposed, as well as the ways of its realization; alternative and imperative.

The comparative analysis of administrative and tax legislation is carried out, which the row of contradictions and blanks is exposed during. Directions of improvement of the tax system, which was instrumental in payment of tax, collection, are offered.

*Key words: administrative responsibility, transformation of responsibility, deviation, concealment, classification.*

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information Law. The national Academy of the Internal Revenue Service of Ukraine. Irpin. 2005.

The dissertation is devoted to the theoretical – methodical ground, basis and processual procedures of the administrative compulsions in the Internal Revenue Service against activities.

The place and importance of the administrative compulsion in the tax law of Ukraine is investigated in this work.

Also the competence of the bodies of the Internal Revenue Service as to the administrative compulsion means employment in the sphere of taxation.

The conceptual approaches to the understanding of the essence of the administrative compulsion means are analyzed and their classification is done.

The processual – procedure basis of the administrative compulsion means use is investigated as well.

Conclusions and recommendations as for letter the organizational – juridical ground for the administrative compulsion means employment by the Internal Revenue Service bodies are maid by the author.

**Key words:** *administrative compulsion, administrative compulsion means, Internal Revenue Service bodies, peculiarities, processual – procedure ground, claims.*

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**Minuk D. A. Organizational and Legal Bases of Foreign Economic Activity Relations Deshadowing. – Manuscript.**

Thesis for obtaining a scientific degree of the Ph.D in Law in the speciality 12.00.07 – Administrative law and procedure; Financial law; Informational Law. – The National University of the Internal Revenue Service of Ukraine. Irpin. 2007.

This thesis is the first in Ukraine special monograph research for the problems of the organizational and legal providing of foreign economic activity relations deshadowing. The profound analysis of the problem conducted in the work showed that state management and control basic tasks implementation in the context of perfection of the organizational and legal providing of development and deshadowing of foreign economic activity required: taking into account the law-enforcement block of problems in the system of social management of external economic processes; the development and implementation into the practice of the enterprise management the economic pre-conditions of relations deshadowing, the improvement of the tariff and non-tariff adjusting of export-import transactions; decentralization of production functions (licensing, contracts registration, sanctions application, etc.) of Ministry of Economy and European Integration of Ukraine; increasing of the central authority role of the Ministry in the implementation of its direct functions, namely: management, coordination and control activity of subordinate local authorities; working out of the mechanisms and means of state policy realization of the state policy questions of economy deshadowing; creation of organizational and legal pre-conditions and certain mechanisms of involving the corporate management and control subjects into the administrative and control processes; creation of the proper informative data bases and control-analytical systems of preventive counteraction to the shadow phenomena in the field of foreign economic activity.



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**nuk R. V. Agency of Internal affairs as the subjects of the executive proseding on affears about administrative offences. – Manuscript.**

The Law Candidate Degree Disertation on speciality 12.00.07 – Management Theory; Administrative Law and Proceseedings; Finance Law. – Academy of a state tax service of Ukraine, Irpin, 2002.

The dissertation is devoted to research of powers of law-enforcement affears on execution of the decisions about imposing administrative penalties.

In the dissertation the concept of the executive proseding on affears about administrative offences is resulted, his (its) place in system of administrative process is determined. The expediency of allocation of the executive proceeding in an independent kind of administrative proceeding is argued. The developed classification of the subjects of the executive proseding by affears about administrative offences is given. Depending on a remedial role, which is played by (with) this ar that subject in the executive proceeding, autor offers the following classification of the subjects of such proceeding: 1) subjects, which have personal interest in business about an administrative offence; 2) subjects, which assist realization of the executive proceeding; 3) subjects, which carry out supervision and control of legality of execution (performance) of the decisions; 4) dominant subjects, that is subjects authorized to execute of the decision about imposing of administrative penalties.

The dissertation the analysis activities to of law-enforcement agencies as one of dominant subjects executive proceeding on affears about administrative offences.

The offers and recommendations improvement of norms are developed which regulate activity of law-enforcement agencies on





**Milashevich A. V. Problems of prevention of administrative delinquencies at transport. – Manuscript.**

Dissertation for the Candidate Degree of Law, speciality 12.00.07 – Theory of management; administrative law and process; financial law. – State Academy of taxes’ service Ukraine, Irpin, 2001.

This dissertation is devoted to theoretical and practical issues deal with elucidation and settlement of preventive problems of administrative delinquencies at transport. The research examines the essence of prevention and peculiarities of its law nature, significance of preventive measures in ensuring of social relations in Ukraine. It is given a definition and necessity of carrying out preventive activity is preconditioned. It is analysed the features of prevention of administrative delinquencies. The research identifies main directions of implementation of preventive activity at transport and it is made its delimitation in relation to other kinds of law-enforcement activity.

It is identified a list of bodies of preventive activity, their competence. The research analyses the correlation of their law status. It is determined the ways of improvement of preventive measures of administrative delinquencies at transport. The conclusions are made,

and it is put forward concrete proposals on improvement of the current transport legislation of Ukraine and legislation of Ukraine on administrative delinquencies.

*Key words: administrative delinquencies, prevention, transport, cooperation.*

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**Mozol V. V. Administrative-law status of tax militia official (Organisational-legal aspects). – Manuscript.**

Dissertation for the degree of Ph.D in Law in the 12.00.07 speciality – Management Theory; Administrative Law and Process; Financial Law; Informational Law. The National Academy of the Internal Revenue Service of Ukraine. Irpin, 2006.

Thesis is devoted to the analysis of theoretical basis, mechanism of juridical regulation of administrative-legal status of tax militia official and problems of its practical realization. Etymology of legal status concept is explored, its scientific and practical understanding is generalized. The definition of tax militia official is formulated and its place in modern classifications of state service types is fixed. The structure and the peculiarities of administrative-legal status of tax militia official is determined. Foreign experience of adjusting the administrative-legal status of law enforcement structures servicemen is analyzed and the ways of its utilization in Ukraine are offered.

Classification of duties and rights of tax militia official as the elements of its administrative-legal status is conducted. The analyses of practice of legal regulation and realization of elements of tax militia official' administrative-legal status is carried out. Scientific conclusions and suggestions on improvement of adjusting of tax militia official' administrative-legal status are formulated.

**Key words:** *tax militia official, tax militia serviceman, administrative-legal status, competence, duties, rights, juridical responsibility, corruption offence.*

**106. Морозова В. О. Адміністративна відповідальність за правопорушення проти громадської моралі : дис. ... канд. юрид. наук : 12.00.07 / Валентина Олексіївна Морозова ; Запоріжж. юридичний ін-т МВС України. – Запоріжжя, 2003. – 197 с.**



**orozova V. A. Administrative responsibility for offences against public moral. – Manuscript.**

Thesis for obtaining a scientific degree of Candidate of Science (Law) on the specialty 12.00.07 – theory of management; administrative law and process; financial law. – Academy of State Tax Service of Ukraine. – Irpin, 2002.

This research focuses on problems of the administrative and legal responsibility for the encroachment on the public moral.

In the thesis it was carried out an analysis of theoretical problems of the administrative responsibility for the encroachment on the public moral, it was revealed the notion and the essence of public moral as an object of the administrative and legal protection, it was determined the list of offences which encroach on the public moral. It was investigated an activity of the organs of the internal affairs (police) as an administrative activity's subject in researched sphere.

**Key words:** *administrative responsibility, public moral, moral, administrative proceeding, prostitution.*





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**Myliavka D.H. Administrative-legal measures to insure rights of taxpayers. – Manuscript.**

Dissertation for receiving of the candidate's of law sciences degree on specialty 12.00.07 – theory of administration; administrative law and process; finance law; informational law. – National Academy of State Tax Service of Ukraine, Irpin 2004.

The dissertation is a self-dependant and complete scientific research, which fully examines the problem of administrative-legal insurance of taxpayers' rights. Formation of the institute of taxpayers, its definition, content, legal status and taxpayers' rights are considered on basis of conducted analysis of wide corpus of legal documents, scientific sources, research of historical aspect of tax system development.

In the context of examination of legal-organizational fundamentals of taxpayers' rights realization, law-use practice is summarized, German, France, Canada, USA experience of tax service work is studied. For the first time in Ukrainian law science the question of staff supplying and cooperation of citizens and legal persons with tax service workers is uncovered. At the same time, the attention is paid to the aspect of taxpayers and tax workers equality as partners. Law collisions and incomplete tax relations regulation by legal norms have special significance and influence on taxpayers' rights protection.

This research analyses work of public establishments, their role in taxpayers' rights insurance. It studies practice and order of examination of citizens' appeals and complaints on actions of state tax service bodies and their officials.



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**Nastyuk V. Ya. Administrative-legal problems of legislative regulation of customs in Ukraine. – Manuscript.**

Dissertation for Doctor of Legal Sciences scientific degree, speciality 12.00.07 – management theory; administrative law and process; financial law; informational law – Yaroslav the Wise National Law Academy of Ukraine, Ukraine, Kharkiv, 2005.

The dissertation is dedicated to the issues of analysis of administrative-legal problems of legislative regulation of customs. The author defines the concept of customs legislation and subject of its regulation – social relations in the customs process. The customs regulation system, its principles, significance, forms and legal guarantees of ensuring of legality during realization are studied. Problems of adaptation of customs legislation of Ukraine to the requirements of the European Union together with its stages and priority directions are dealt with, the recommendations concerning improvement of corresponding normative base are given.

**Key words:** *customs legislation, customs matters, customs-legal relations, system, method, principles, content, form of customs legislation, customs service bodies, customs control, customs registration, customs procedures, legality, customs offence, adaptation of customs legislation, international customs-legal norms and standards.*

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**Nebrat O. O. Legal Conflict Management Means in Agencies of the Interior. – Manuscript.**

Dissertation for scientific degree of Candidate of Law, specialty 12.00.07 – Management Theory; Administrative Law and Legal Procedure; Financial Law. – National University of the Interior, Ukraine, Kharkiv, 2002.

The dissertation is devoted to analysis of essence, contents of legal conflict management means in operations of services and divisions of the Interior. General theoretical grounds are formulated for conflict analysis: concepts, structure, dynamics, their sense disclosed and legal and social psychological characteristic submitted. The problems of diagnosis, prediction and typology of conflicts are studied in agencies of the Interior. Basic aspects of legal and psychological prophylaxis are analyzed as well as the role of commander in aversion of conflicts in operations of agencies of the Interior both in their internal relations and in legal relations between militia officers and citizens. Peculiarities are formulated of conflict management in investigation, criminal search and administrative operations. Methodological recommendations are issued relating to conflict situation management for heads of agencies of the Interior.

***Keywords:** agencies of the Interior, legal means, management methods, conflict situation, warning, prevention, conflict management, criminal procedural*

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investigation of the Ukrainian legislation and in particular the Budget Code of Ukraine norms, which regulate the local budgets incomes forming is done in the dissertation.

The historical development of the budget, its formation as economical and legal category, essence and functions of the budget, the principles of the budget system of Ukraine are analysed.

The nature of the local budgets and their role in the local self – government bodies activity is investigated, the criteria of the local budgets filling are defined based on the principles of the local self – government.

**Key words:** *local budget, budget system, budget authorities, local self – government, local self – government bodies, local self – government bodies authorities.*

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**Novytska N. B. The organizational and legal aspects of informational culture in administrative activity. – Manuscript.**

Thesis on the gaining of scientific degree of Candidate of Laws on speciality 12.00.07 – administrative law and process; financial law; informational law. The National Academy of State Tax Service of Ukraine, Irpin', 2007.

The thesis is a complex scientific research of problems of informational culture forming in administrative activity. The paper contains the research of the legal providing of informational society and informational culture.

The author examines the «informational culture» phenomenon and gives the definition of a concept «informational culture of administrative activity».

Considerable attention is given to the analysis of functions and activity of the proper national and international bodies on provision of informational culture forming; the conclusions and suggestions on the improvement of the specially authorized organs' activity are done.

The paper gives attention to the legal providing of linguistic aspect of informational culture.

The necessity of the Internet management introduction is emphasized, and the necessity of the administrative regulation of Internet is proved on the example of counteraction to a delictual conduct.

**Key words:** *informational culture, informational law, informational society, legal informatics, information, electronic documents turnover, digital signature, electronic government.*

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**Novitskyi A. M. Organizational-legal principles of state management in fuel and power complex of Ukrainian. – Manuscript.**

The thesis for degree of Master of Law (specialty 12.00.07 – theory of administration; administrative law and process; financial law; information law) – National Academy of State Tax Service of Ukraine, Irpin, 2005.

This dissertation is one of the first special monographic researches of organizational – legal ensuring for state administration problems in fuel and power complex of Ukraine. Historical conditions of FPC formation of Ukraine, organizational-legal ensuring of agencies activity in FPC are examined.

The main directions of detinization relations in the fuel and power complex of Ukraine are traced a line round. The main and specific for energetics factors which assist of black manifestation and organizational-legal measures as to detinization of relations in FPC are determined.

The main risks of energetic security of Ukraine are determined.

The creating of united state informational system which allavs to adjust co-operation between dif fernet checking and law enforcing agencies, gives an opportunity, for access to informational systems of different departments and opportunity to influence more effectively on negative black manifestations, to use positive experience of all checking state branches, to guarantee essential monitoring and co-ordinate work of all state checking agencies are offered.

Long-term directions of checking activity of state agencies in FPC of Ukraine improving are traced a line round in dissertation.





**Oksiom I. G. Organizational-legal principles (grounds) of regions social sphere's administrative regulation. – Manuscript.**

The thesis for the scientific degree of the candidate of sciences in law in the field 12.00.07 – managements' theory, administrative law and process, financial law, information law. The National Academy of the Internal Revenue Service of Ukraine. Irpin. 2005.

The thesis is devoted to the complex theoretical and practical research of the organizational-legal grounds of region's social sphere's administrative regulation on the current stage of administrative reform in Ukraine.

The interrelations between state social politics and social sphere as elements administrative legal relations are investigated. The author also touches upon contemporary approaches to the definition of the region as the basis of social politics realization, kinds and objects of social infrastructure. The author traces and formulates peculiarities, functions, tasks and aims based on the analysis of the main aspects of the activity of local authorities; methods and principles of their activities and their influence on social sphere the author investigated administrative-legal activity of social services and relations in the sphere of employment.

A special stress is made upon the study of competence differentiation between the bodies of local executive power and bodies of local self-government in solving social problems.

**Key words:** *social politics, region, legal grounds of management in social sphere, administrative activity of social services, social programs.*

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**Oliynuk I. L. Organizational-legal base for cooperation of militia (police) of CIS countries in fight against offences. – Manuscript.**

Dissertation for receiving of candidate of legal sciences scientific degree on speciality 12.00.07. theory of management; administrative law and process; financial law; informative law. Donetsk law institute of MIA at Donetsk National University, Donetsk, 2005.

Dissertation is devoted to the study of problems of organizational-legal mechanism of co-operation and co-ordination of internal affairs bodies of CIS countries, analysis of actual legal, theoretical and practical problems of intergovernmental and international collaboration in the field of transboundary criminality. This research traces history way of establishment of militia cooperation in CIS countries, its value in joint intergovernmental activity in the fight against offences and criminality. Practice of international law enforcement activity is considered on the basis of experience of co-operation with participation of UNO, Interpol, Europol and other international organizations. The category of «cooperation» is specified, character and forms of law enforcement bodies co-operation of CIS countries are studied. This paper defines organizational-legal regulation and development of the cooperation system.

The procedure of intergovernmental agreements ratification in the sphere of law enforcement is researched. The paper suggests the project of agreement on procedure and terms of CIS countries treaties ratification.

The dissertation includes author's definitions and suggestions on improvement of law enforcement bodies cooperation on intergovernmental level.

**Key words:** *cooperation of militia, CIS countries, organizational-legal mechanism, system of cooperation, intergovernmental collaboration of law enforcement authorities, fight against offences.*

115.

Україні : дис. ... канд. юрид. наук : 12.00.07 / Олена Миколаївна Охотнікова ; Нац. академія держ. податкової служби України. – , 2004. – 216 .

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**Okhotnikova . M. Administrative Responsibility of the Manager of the State Factory, Establishment, Organization in Ukraine. – Manuscript.**

This thesis is submitted for a Candidate's degree in jurisprudence on a speciality 12.00.07 – the theory of management; the administrative law and process; the financial law; the information law. – The National Academy of State Tax Service of Ukraine, Irpin, 2004.

The new special terms concerning the administrative responsibility of the manager of the state factory, establishment, organization in Ukraine are defined in this thesis.

According to the concept of the Administrative reform in Ukraine the model of law status of the manager of the state factory, establishment, organization is developed.

Legislative foundations ways of improvement and introduction of the institute of managers of state factories, establishments, organizations are theoretically proved, determined and developed. The increasing efficiency problems of combating corruption offences of the officers are investigated. The problem of appointment of professional managing staff in accordance to the system of estimation of their skills in the «Offices of Testifying» is also considered. The

cyclic development of the problems of responsibility of the manager in accordance with economical cycles is revealed, and it proceed in connection with economical and producing cycles. During the economical increasing development of this problem decreases unlike the situations of economical crisis. On the basis of theoretical conclusions and the analysis of the current legislation and international experience author offers a complex improvement of the institute of administrative responsibility of the manager of the state factory, establishment, organization.

*Key words:* state factory establishment, organization, the official, the manager, legal status of the manager, administrative offenses of the manager of the state factory, establishment, organization, administrative responsibility of the manager of the state factory, establishment, organization.

**116. Павленко Н. Г. Адміністративно-правові засади діяльності персоналу міліції громадської безпеки : дис. ... канд. юрид. наук : 12.00.07 / Наталія Григорівна Павленко ; Нац. академія держ. податкової служби України. – Ірпінь, 2006. – 195 с.**

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**Pavlenko N. G. Administrative-legal principles of public security militia personnel activity. – Manuscript.**

The dissertation to obtain the Degree of Candidate of Law, specializing in 12.00.07 – Management Theory; Administrative Law and Process; Financial Law; Information Law. – Academy of the state tax service of the Ukraine. – Irpin, 2006.

Dissertation stipulates a complex approach to scientific working out of administrative-legal principles of public security militia personnel activity for the best elucidation of theoretical and practical issues in this sphere.

There were made historical excursus to the formation of the state service, analysis of the specificity and distinguishing feature of public security militia personnel activity.

It was worked out a conception of administrative activity of public security militia as purposeful and executive activity, which consists in immediate and practical realization of state tasks and functions concerning realization public security and order, struggle against criminality.

The forms of administrative activity of public security militia are divided into lawful and no lawful. Among lawful forms a majority consists of management acts, which are classified by criterions: application sphere, juridical affinities, promulgation forms, name. It was preferred an advantage to persuasion method among administrative activity methods.

There were marked out juridical guarantees in administrative activity of public security militia: lawful conditions, lawful means, and organization-lawful measures.

**Key words:** *administrative activity, public security militia, internal affairs bodies, state service, personnel, service, juridical guarantee, form, method, and powers.*

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**Palamarchuk V. O. Organizational and legal bases of military service by contract in the Armed Forces of Ukraine. – Manuscript.**

Candidate dissertation on law by speciality 12.00.07. – theory of administration, administrative law and procedure; financial law. – State Tax Service Academy of Ukraine. – Irpin, 2003.

This dissertation deals with the investigation of forming Armed Forces institution by the contract and with the studying and analyzing normative and legal base in Ukraine, which is of substantial importance under conditions of the current state building to carry out military reforms.

The main directions of optimization of tasks which are necessary to be solved in the course of transforming Armed Forces of Ukraine military men recruitment by the contract are determined in this dissertation by comparison of normative base and practice of some world's leading countries. In this research work the conclusions and recommendations on improving Ukraine's legislation are given with the aim to solve organizational and legal problems of defense military a man's rights – as the main subject of legal relations during the military service by the contract.

Submitted proposals on these problems are taken into account and reflected in legislative acts. Further necessity of legislative government providing and creating of efficient advertising system of military service and recruitment of military forming with military men by the contract is grounded.

Peculiarities and content of the contracts in this dissertation and also their importance for providing validity for a citizen and a state – as two equal rights contracting parties on serving in the Armed Forces of Ukraine are emphasized.

**Key words:** *administrative contract, military service, peculiarities of the contract terms, local bodies of military government, military trained human resources, advertising of military service by contract.*





**Pastukh I. D. Organizational and legal bases of licensing of the economical activity in Ukraine. – Manuscript.**

Dissertation for the degree of Candidate of Science in Law, speciality 12.00.07 – theory of management; administrative law and procedure; financial law; information law. – National academy of a state tax service of the Ukraine, Irpin, 2005.

The dissertation is the first special research of problems of organizational and legal provisions of licensing of economical activity in Ukraine.

The research is dedicated to theoretical and practical issues of licensing of economical activity in Ukraine. The essence and legal nature of licensing, its role and place among other instruments of administrative and legal regulation of economical activity in Ukraine were analyzed. The criterions, according to which it is necessary to introduce licensing of certain categories of economical activity, were determined. There was given the characteristics of legal principles, organization and procedure of licensing by corresponding authorities of categories of economical activity, which are within its jurisdiction, rules and procedure of issuance of appropriate licenses, forms and methods of control for license terms observance by the subjects of economical activity, were indicated the kinds and grounds of application of means of administrative enforcement for its violation.

The suggestions as to the improvement of administrative and legal regulation and organizational provisions of licensing of economical activity in Ukraine were formulated.

**Key words:** *state management, licensing, licensing authority, economical activity, license, license terms, administrative enforcement.*

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**Pashcheko O. P. Legal regulations of the financial control process (according to the legislation of Ukraine). – Manuscript.**

The dissertation on obtaining of scientific degree of candidate of legal sciences specialty 12.00.07 – theory of administration; administrative law and process; finance law; information law. – National Academy of State Tax Service of Ukraine. – Irpin, 2005.

The dissertation work is devoted to the complex investigation of the financial control process as the legal form of the control subjects' activity while carrying out control measures. The historical aspect of the control activity procedural character forming is investigated in this work, the features of the financial control process are defined, the content is discovered, the definition of the «financial control process» is formulated by the author, the notion and kinds of stages are given, the control actions peculiarities on each stage are analyzed, the notions «financial control process» and «financial control procedure» are differentiated.

The guarantees of the financial control process legality are revealed and the conclusion is made that its main guarantee is the control procedural form of the financial control fulfillment.

Some changes and amendments to the normative legal acts are proposed.

***Key words:** financial control process; the stages of the financial control process; control measures, control actions, financial control procedures; control procedural form; the guarantees of legality in the financial control process.*

**121. Перепелиця А. І. Організаційно-правові засади діяльності державної виконавчої служби в Україні : дис. ... канд. юрид. наук : 12.00.07 / Анатолій Іванович Перепелиця ; Нац. академія держ. податкової служби України. – Ірпінь, 2005. – 221 с.**

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**Perepelitsa A. I. Organizational and legal measures of the state executive service activity in Ukraine. – Manuscript.**

The dissertation for obtaining the scientific degree of the candidate of law sciences on the specialty 12.00.07 – Theory of management, administrative law and procedure, financial law, informational law. The National Academy of State Tax Service of Ukraine. – Irpen, 2005.

The dissertation is devoted to the theoretical ground of the executive proceedings in the contemporary system of the Ukrainian legislature and the functions of state executive service in protecting citizens' and juridical persons' rights, and the state interests too. The work deals with the ground of the legal performing of the executive introduction by the state executive service, analyzes the competence of the state executive service and its legal authorities in the process of its performing. The author has made some proposals for improving the Ukraine's legislature, which regulates the matters of executive proceedings and organization of SES's work.

The conclusions of the work stresses the importance of the profound changes in the character and the content of the state





**Volodymyr G. Pershyn. Organized and Legal Guaranteeing of Mortgage Credit Introduction in Ukraine. – Manuscript.**

Thesis for awarding scientific degree of a candidate of sciences of law (specialization 12.00.07) – Theory of Administration; Administrative Law and Procedure; Financial Law; Informational Law. – The National Academy of State Tax Agency of Ukraine, Irpin, 2004.

The thesis is a financial and legal investigation of the prospects of introduction and development of mortgage credit in Ukraine. A broad application of mortgage credit in a state makes it possible to increase federal budget revenues, makes a credit and finance system stronger, its application effectively settles housing shortage problems, creates new working places, increases the efficiency of real estate use and, finally, favours the stability of national economy as a whole. In connection with all – national significance of mortgage mechanism, if it the state that must play the principal part to set up mortgage credit system, special emphasis must be on branched network of mortgage banks.

On the basis of analysis of the existing treatments, the thesis specifies and suggests a scientifically grounded definition of a mortgage bank. Analysis of the activities mortgage banks has been made and the main trends of their development have been brought to light. An effective mechanism of resource supply of mortgage banks has been worked out. The prospects of development of Ukrainian mortgage banks with the world experience taken into account have

been outlined. The thesis proved the necessity for the state direct participation and the main trends of the state management at the initial stage of mortgage credit in Ukraine have been shown. The current legislation of Ukraine has been analysed and the main ways of its improvement in the sphere of mortgage credit have been shown.

**Key words:** *mortgage bank, mortgage credit, creditor, borrower, credit and finance institute, state control, real estate mortgage, reinvestment, primary and secondary markets of mortgage credit.*

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**Petrova I. P. – normative legal regulation of the Ukrainian militia activities and organization. – Manuscript.**

Dissertation for receiving the candidate's of law sciences degree on specialty 12.00.07 – theory of administration; administrative law and process; finance law; informational law. – National Academy of the State Tax Service of Ukraine. – Irpin, 2004.

The dissertation is a self-dependent and a complete research work in which the comprehensive analysis of normative legal regulation of organization and activity of the Ukrainian militia has been executed on the basis of the study of theoretical assumptions, normative sources and practical materials in combination with national and foreign science achievements. The characterization of the normative legal regulation of organization and activity of the Ukrainian Militia was defined (notion, subject, elements and limits).

The features of the normative legal implementation of organization and activity of the Ukrainian Militia have been researched. The achievements of constitutional, legislative and bylaws levels of the regulation are meant here and special attention has been paid to the departmental regulation features and the role of the international legal acts in the Ukrainian Militia activity.

Some conclusions, practical applied proposals and recommendations have been formed on the basis of the research results. These conclusions are aimed at the normative legal regulation of organization and activity of the Ukrainian Militia improvement under modern conditions.





**Piddubnyy O.Y. The Legal status of agricultural inspections. – Manuscript.**

The Dissertation for a Candidate Degree of Law in the speciality 12.00.07. – The Administrative Law and Process; The Financial law; The Informational law. – The National university of state tax service. – Kiev, 2007.







The proposals concerning improvement of the current legislation and administrative – juridical activity of customs bodies of Ukraine are formulated.

*Key words: customs bodies, the administrative – juridical activity, infringement of customs rules, evidence, carrying-out on businesses about infringement of customs rules, customs investigations.*

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**Priymachenko D. V. Customs bodies administrative activity of state customs policy realization. - Manuscript.**

Dissertation for Doctor of Legal Sciences scientific degree, specialty – 12. 00. 07 – administrative law and process; financial law; informational law. – Ukrainian National Academy of tax, Irpin, 2007.

The Thesis is scientific research of theoretical and methodological principles of state customs policy forming and its realization by customs bodies. The author from the innovative points investigates the social role and content of customs bodies activity in nowadays. The new view at customs bodies administrative activity,

their significance for state system and principles of civil community ratification is proposed. The content of customs bodies administrative activity is determined by investigating goal, tasks, customs bodies functions, forms and methods of their activity. The writer pays peculiar attention at analyses of the international experience of customs policy realization by customs bodies and moderating problems and perspectives of customs bodies administrative activity.

The proposals and recommendations as for customs legislation improvement are formulated.

*Key words: customs policy realization, customs bodies, goal, tasks and customs bodies functions, administrative activity, administrative activity forms, administrative activity methods, customs bodies activity modernizatuion.*

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cise mutually conditioned system of administrative tax offences, introduction of proposals on changing the legislation of Ukraine in this part.

In the dissertation the analysis of the classification of tax offences offered by different scientists on the basis of which, in view of the revealed lacks and practice of activity of tax bodies is carried out, all tax offences are proposed to be differentiated on five groups by set of patrimonial and specific objects .

A number of conclusions, proposals and recommendations directed on improvement of organizational – legal bases of the administrative responsibility for tax offences is formulated. Methodical recommendations on application of official penalties for infringement of the tax legislation are prepared.

*Key words:* tax offence, administrative responsibility, financial sanctions, systematization, classification, system of administrative tax offences.

**128. Руснак Ю. І. Адміністративно-юрисдикційна діяльність органів державної податкової служби України : дис. ... канд. юрид. наук : 12.00.07 / Юрій Іванович Руснак ; Нац. академія держ. податкової служби України. – Ірпінь, 2004. – 157 с.**





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**Svitlak I. . Organ zat onal and legal bases of intermediary activity realization of customs brokers and customs transportation officials in Ukraine. – Manuscript.**

The thesis for the scientific degree of candidate of law, specialty 12.00.07 – theory of management; administrative law and process;

financial law; information law. – National Academy of State Tax Service of Ukraine. – Irpin', 2006.

This work is the first special research of the issues related with providing of entrepreneurship intermediary activity of customs brokers and customs transportation officials.

The work is devoted to the theoretical and practical issues of entrepreneurship intermediary activity realization of customs brokers and customs transportation officials in Ukraine. It is explored the essence, kinds, legal nature of entrepreneurship intermediary activity in the field of customs, its role and place during realization of custom procedures. It is defined the legal status of customs brokers and customs transportation officials, criteria of their activity. It is given the description of legal bases, organization and order of the proper customs procedures realization by intermediary structures under declaring and transporting of the goods, rules and order of delivery of the proper licensing documents for their fulfillment, it is formulated the recommendations in relation to perfection of the current legislature regulating the entrepreneurship intermediary activity of customs brokers and customs transportation officials in Ukraine.

*Key words: entrepreneurship intermediary activity, customs services, customs intermediary, customs administering, public services activity of customs authorities, customs broker, customs transportation official, customs procedures, license, licensed terms.*

**130. Семир'янов Д. Я. Інформаційно-аналітичне забезпечення управління підрозділами податкової міліції : дис. ... канд. юрид. наук : 12.00.07 / Дмитро Якович Семир'янов ; Нац. академія держ. податкової служби України. – Ірпінь, 2004. – 197 с.**

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**Semiryanyov D. Ya. Informative and analytic providing of Tax Militia of Ukraine subdivisions management. – Manuscript.**

Thesis for a Candidate Degree in Legal Sciences by speciality 12.00.07 – management theory; administrative law and process; financial law; informative law. – National academy of state tax service of Ukraine – Irpin', 2004.

The thesis deals with the analysis of essence and contents of informative and analytic providing of management by subdivisions of Tax Militia of Ukraine. In the work the notions of «information» and «informative providing» are analysed, and on the basis of them it is given the determination of the informative and analytic providing of management by subdivisions of Tax Militia.

It also contains the analysis of organizational and legal bases of the informative and analytic providing of management in subdivisions of Tax Militia and their suitability to modern requirements, stipulated by an economic situation in the country and criminology situation in the field of taxation is carried out. The reformation necessity of these bases is proved and basic ways and methods of such reformation are specified.

The basic directions of informative and analytic work in the subdivisions of Tax Militia are considered in detail.

Considerable attention is paid to consideration of methods of informative and analytic work on management providing by subdivisions of Tax Militia, their short description and examples of application in practical activity of Tax Militia.

The proper conclusions, suggestions and recommendations are formed directed to improvement of normative and legal bases of informative and analytic work of Tax Militia.

**Key words:** *information, informative providing, informative and analytic work, management, principles, methods, tax militia, informative system.*

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cleared up, the classification of budget breaches is given, the role of finance and legal liabilities in the system of juridical ones, peculiar liabilities for budget breaches and their interrelation with other kind of liabilities are characterized. The dissertation analyzes budget infringements for which criminal and administrative responsibilities are provided, civil, legal and disciplinary liabilities are considered and the proposals for improvement of Budget Code of Ukraine and other legal documents regulating budget relations are given and the impact measures for budget law infringements are defined.

*Key words: budget infringement, finance and legal liability, finance and legal sanction, finance sanction, budget law infringement, finance infringement.*

**133. Січкарь В. О. Використання досвіду поліції зарубіжних країн в діяльності міліції України по забезпеченню прав та свобод людини (організаційно-правовий аспект) : дис. ... канд. юрид. наук : 12.00.07 / Віктор Олександрович Січкарь ; Держ. юридичний ін-т Луганського держ. ун-ту внутрішніх справ. – Донецьк, 2007. – 189 с.**





**Sichkar V. . The Use of experience of police of foreign countries in activity of militia of Ukraine on providing of rights and freedoms of man (organizatsiyno-pravoviy aspect) – Manuscript.**

Dissertation on the receipt of scientific degree of candidate of legal sciences after speciality 12.00.07 is an administrative law and process; financial right; informative right. it is National Academy of government tax service of Ukraine. - Irpin', 2007.

The dissertation represents complex scientific research directed first of all on definition to essence, organization, forms and methods of activity of police of foreign countries, law-enforcement bodies in sphere of maintenance of the rights and freedom of the man. The urgency of research is based also on necessity of overcoming of the contradiction between need (requirement) of application of the world(global) and European standards of maintenance of the rights both freedom of the man and absence appropriate theorist-methodological and scientific - applied of realization of the new approaches to improvement of law-enforcement activity of law-enforcement bodies.

It is offered creations of the theorist-methodological and scientific – applied bases of organization of activity of law-enforcement bodies concerning maintenance of the rights and freedom of the man, which includes system engineering of scientific sights, offers of organization-legal character essentially new approaches, models and technologies of increase of efficiency of law-enforcement activity.

As a result of research the concrete rules(situations), applied models and techniques are produced which can be used during development of strategy of reforming of system the ministry of internal businesses, central and local bodies of the executive authority for preparation of the recommendations concerning improvement of law-enforcement activity, during preparation, retraining and improvement of professional skill of the workers of law-enforcement bodies

**Key words:** *the rights and freedom of the man, structure, personality, administrative activity, legal responsibility, militia, police,*

*law-enforcement bodies, organization-legal maintenance, international standards.*

**134. Собакарь А. О. Організаційно-правові основи утворення і функціонування спеціальних економічних зон в Україні : дис. ... канд. юрид. наук : 12.00.07 / Андрій Олексійович Собакарь ; Донецький ін-т внутрішніх справ. – Донецьк, 2002. – 219 с.**

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The Dissertation for the scientific of Candidate's Degree of Law in specialty 12.00.07 – Theory of management; Administrative law and Process; Financial law. –The Academy of State Tax Service of Ukraine. – Irpen, 2002

The dissertation is devoted the investigation of the relations of administrative and law and organizational and management character, which occur in the process of formation and functioning of Special Economic Zones (SEZ) in Ukraine. The thesis determines the notion of SEZ and the criteria of their classification, analyses administrative-law status of SEZ subjects and offers the most optimum forms of organization and management of administrative-law regulation, connected with SEZ in Ukraine, and particularly analyses administrative-law regime in SEZ. There is drawn the conclusion that the regime of SEZ forms definite opportunities for different economic crimes, order offenses and evil deeds, etc; most characteristic for SEZ law offences are pointed out. The ways of reformation of the organization of militia activity in the conditions of SEZ in Ukraine are proposed in the paper. Particular propositions as to improving the legislation of Ukraine, pertinent to regulation of creation and functionary of SEZ are offered in the thesis.

*The key words: Special Economic Zone, subject of SEZ, object of SEZ, administrative-juridical status, the mechanism of administrative-law regulating, administrative-law regime of SEZ, management of SEZ.*

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**Soroka L. V. Administrative responsibility for illegal circulation of drugs and psychotropic substances. – Manuscript.**

Thesis for a candidate presented degree in Law by specialty 12.00.07 – the theory of administration; administrative law and process; financial law informational law. – National Academy of State Tax Service of Ukraine. – Irpin. – 2005.

The thesis comprises a complex of theoretical and practical questions connected with the investigation of the essence, regularities, system of administrative responsibility in the struggle against the illegal circulation of drugs and psychotropic substances. We are especially interested in the study of juridical structure of law violations which infringe on the sphere of circulation of drugs and psychotropic substances, and reformation of administrative-tortious and administrative-processual norms in this sphere.

The author presents well-grounded notions and features of administrative responsibility for illegal circulation of drugs and psychotropic substances; investigates and examines the system of means of struggle against the illegal circulation; analyzes the subjects of administrative jurisdiction and their lawful status as for the study of the cases concerning administrative law violations which infringe on this sphere.

In the thesis the juridical structure of administrative offences which are foreseen in the articles 44, 44<sup>1</sup>, 106<sup>1</sup>, 106<sup>2</sup> Administrative Law is revealed. The place of realization in the cases concerning administrative law violations for illegal operations with drugs and psychotropic substances in the administrative process is shown. The system of stages of realisation in the cases concerning administrative law violations in the analyzed sphere is determined and characterized. There is a chain of propositions as for the changes and additions to the functioning Administrative Law.

**Key words:** *drugs; psychotropic substances; illegal circulation; administrative responsibility; administrative jurisdiction; juridical structure of administrative offences; administrative realisation; in the cases concerning law violations; stages of administrative realisation.*

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**Startsev A. V. Administrative-Legal Regulation of the Responsibility of Officials of Enforcement Authorities. – Manuscript.**

This thesis is submitted for a Candidate's degree in jurisprudence on a speciality 12.00.07 – the theory of management; the administrative law and process; the financial law; the informational law. – The National Academy of State Tax Service of Ukraine, Irpin, 2004.

In the dissertation the new special terms concerning the administrative responsibility of officials of enforcement authorities of Ukraine are defined. The complex concept of the official responsibility is entered and its elements are defined.

Bases of new system administrative and disciplinary punishments are developed according to the Concept of administrative reform in Ukraine.

Ways of improvement of realization of service investigation concerning civil servants are planned; necessity of introduction and the general bases of institute of legal supervision of actions of civil servants which work on sites with the raised risk of fulfilment of corruption offences are theoretically proved and determined. Questions of increase of efficiency of educational process are



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**Taranuha V. P. Referencing the people in activity local organ state executive authorities (the local state administration) as facility of the provision to legality. – Manuscript.**

Dissertation for the scientific degree candidate of law in speciality 12.00.07 – a theory of administration, administrative law and procedure, financial law. – Academy of the state tax service of the Ukraine, Irpin, 2003.

The dissertation on dedicated to study of the questions of the legal regulation of consideration and decisions of the referencing the people local organ state executive authorities, as well as their analytical and checking activity in given to sphere. For the first time on base of the positions to Constitutions of the Ukraine and acting legislation is realized complex study of the history process of the formation of consideration of the referencing the physical persons, modern system of consideration and decisions of the referencing the people local organ state executive authorities, as well as designed offers on the improvement administrative-procedural legislation in cut of the regulation him questions of the referencing the people.

***The ey words:*** *address, offer, remarks, statement, solicitation, petition, complaint, dministrative procedure, administrative process, administrative responsibility, regional accredited from human rights.*









of employment of immigrants, refugees and other asylum-seekers; to use their potential full-scale for self-maintenance and development of Ukrainian economy; to limit the cases of undocumented immigration, to eliminate the negative effects of the latter, and to elaborate the legal and normative acts in the sphere of further improvement of forms and methods of administrative legal support of all levels of immigration process in Ukraine by law-enforcement bodies.

The system of the measures as to administrative legal resistance by the law-enforcement bodies at all ranks to undocumented immigration at the state level is worked out. They should be implemented due to the efficient functioning of a special mechanism the main components of which are the organizational structural formations, administrative legal measures, regulatory support. This mechanism should be the systemic constituent of the state mechanism to influence the socially negative phenomena.

*Key terms: immigration, immigrant, immigration process, immigration policy, undocumented immigrant, refugee, refugee status, law-enforcement bodies, interaction, administrative responsibility liability, resistance to undocumented immigration, the mechanism of resistance to undocumented immigration, deportation.*

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**Tropin V. V. Organizational and legal foundations of the Ukrainian taxing police activities in the sphere of fight against the illegal circulation of goods. – Manuscript.**

The dissertation to gain a candidate degree in Juridical science. Speciality 12.00.07 – theory of management, administrative law and process, financial law, information law – The Ukrainian National academy of taxing, Irpin, 2004.

The dissertation is the complex scientific research of organizational and legal foundations of the Ukrainian taxing police activities in the sphere of fight against the illegal circulation of goods.

The analysis as well as the theoretical and legal grounds of the purposes, the aim, the strategy of formation and existence of the organizational fight against the goods illegal circulation by the Ukrainian taxing police as an component element of general system of the state administration and the structure which is managed by this direction as well as the process of its activity are made and determined.

The dissertation contains the analysis of place, role and organization structure of the taxing police in the state system bodies the main tasks of which are the fight against the illegal circulation of goods.

The essence, the objective assignment and the conception of the fight the goods illegal circulation as the legal form of administrative and judicial activity were offered by classification of forms of the Ukrainian taxing police competence in this sphere. Legal foundations and the mechanism of taxing police activity warning, elicitation and prevention of violation in the sphere of circulation of certain circle of goods, peculiarities of material registration, which concern elicitation of assent from illegal circulation are showed on the sasis of an analysis of norms of legislation currently in force, national and foreign experience, special attention is given to the improvement of

cooperation of the taxing police in Ukraine with law enforcement and controlling authorities for raising of application effectiveness of administrative and legal methods in fighting against the illegal circulation of goods.

The concrete proposals of the legal regulation improvement in administrative and the judicial activity of the taxing police in the sphere of organization of fighting against the goods illegal circulation.

**Key words:** *competence, cooperation, elicitation of goods, excise goods, illegal circulation of goods, registration.*

**140. Тропіна О. М. Організаційно-правові засади здійснення митного контролю за дотриманням прав інтелектуальної власності при переміщенні товарів через митний кордон України : дис. ... канд. юрид. наук : 12.00.07 / Олена Миколаївна Тропіна ; Одес. нац. юридична академія. – Одеса, 2003. – 180 с.**





**Tropina O. M. Organizational and legal bases of customs control accomplishment maintaining the rights of intellectual property while transferring goods via the Ukrainian Customs frontier. – Manuscript.**

The dissertation to gain a candidate degree in Juridical science. Specialty 12/00/07 – theory of management, administrative law and process, financial law, information law – Odessa National academy of law.

The dissertation is the complex scientific research of Customs control organizational and legal bases maintaining the right of intellectual property while transferring goods via the Ukrainian Customs frontier.

The peculiarities of using the category «intellectual property» in customs legislation as an aspect of control activity of customs bodies are shown in this work. The definition of the conception «counterfeited goods» is given, the juridical and actual signs are established, with the help of which goods can be determined as counterfeited.

The dissertation contains the analysis of place, role and organization structure of customs bodies in the protection state system of intellectual property. The nature, purpose and conception of customs control as a legislative form of the customs activity is studied as well as classification of the customs control types on the observance of intellectual property rights while transferring goods via the Ukrainian Customs frontier is proposed. On the basis of analysis of the customs legislation in force standards and the foreign countries experience as for the mechanism of accomplishment of the customs control on the observance of intellectual property rights is explained.

The particular attention is given to the determination of the relation of the customs bodies and owners, the state and other customs bodies in order to increase the effectiveness in applying the customs and legal methods of the protection of intellectual property rights.

The concrete proposals as improving the customs activity law regulation in organization and customs control accomplishment maintaining the rights of intellectual property.



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**Mikola V. Udod. Administrative-legal regulation of the provision fireman to safety in Ukraine. – Manuscript.**

The dissertation on competition of a scientific degree of the candidate of juridical sciences on a specialty 12.00.07 – the theory of management; administrative law and process; the financial law; the information law. National academy of State Tax Service of Ukraine. – Irpin, 2004.

The Thesis is a complex study of the mechanism administrative-legal regulation of the public relations in sphere of the provision fireman to safety. In she is elaborated importance main legal notion fire-prevention legislation, opens essence to activity on provision fireman to safety, is given feature legal and organizing forms to such activity, are revealed particularities of the formation fireman guard in Ukraine, is analysed condition legislation, adjusting activity operative fireman-resque shaping and organ state fireman control.

The Author offers to change the order of the shaping, financing and legal regulation to activity operative fireman-resque subdivisions, increase the competency state fireman control, elaborate the basis and





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**Fedorov I. O. Codification of administrative and delict legislation of Ukraine. – Manuscript.**







**Fedorchuk, O. M. Legal Grounds for the Protection of Rights and Legal Interests of Tax Payers in Administrative Procedure. – Manuscript.**

This dissertation is for scientific degree of Candidate of Legal Sciences in specialty 12.00.07. – theory of management; administrative law and procedure, financial law. – The State Tax Academy of Ukraine, Irpen, 2003.

The present dissertation is an independent and complete scientific work, the first all round theoretical study of the problem how to protect rights and legal interests of tax payers in Ukraine Administrative Law. Having analyzed literary sources and legal acts, haven taken into consideration the achievements of modern legal science, and having summarized right protection practice, home foreign experience, the author of throws light of whole dynamic of historic formation of the modern protection institute of rights and legal interests of tax payers and studies this institute's inner content, theoretical background and new

possibilities in settlement of tax discourses. The present dissertation determines the concept of right protection: legal interest of tax payers, its essence in modern conditions; it analyzes content and legal nature of administrative and legal status of different categories of tax payers; it specifies the system of qua5ranties in right protection of tax payers and studies essence of its elements in new lights; and it also critically analyzes legal acts to determine the activity of officers and departments of the State Tax Administration of Ukraine, which are authorized to consider the applications and complains of tax payers. The author provides grounds for the reform and suggests the ways how to reform activities of the authorized offices.

The study has resulted in the formation of several new scientific conclusions, suggestions, changes, and innovations to the present legislations and the Tax Code of the Ukraine.

**Key words:** *protection, appeal on decisions of tax officers, complaints of tax payers, tax administrative officers, consideration of complaints.*

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**Khokhuliak V.V. Lawful land taxes regulation in Ukraine. – Manuscript.**

A dissertation on taking academic degree of candidate of law sciences by specialty 12.00.07 – theory of administration; administrative law and process; finance law. – The Academy of State Tax Service of Ukraine. – Irpin, 2003.

The dissertation is dedicated to the investigation of notion of land taxes, its place and part in the existing tax system of Ukraine. Special emphasis was conducted to the specific character of law regulation mechanism of land tax management in Ukraine. The law essence, conditions and reasons of development, changes and termination of lawful legal relationships are described in the dissertation; the conception of notion, the starting and the ending moment of tax legal personality of juridical and physical persons – those who pay land taxes are also described in this thesis. Practical recommendations touching upon improvement of land taxes lawful regulation and the mechanism of executing appropriate tax sums are worked out and offered to the legislator in the given investigation. The dissertation contains a complex analysis of tax legislation, the materials of judicial practice.

**Key words:** *tax, land tax, land-tax legal relationships, mechanism of land tax, conditions of land tax legal relationships, land tax legal personality, land tax law-objectivity, grounds of land tax legal relationships.*



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**Tsymbal T.Y. Legal adjusting of the tax system of Ukraine. – Manuscript.**

Dissertation of Law scientific degree on specialty 12.00.07 – Administrative law and process; financial law; informative law. – National university of the state tax service of Ukraine. – Irpen', 2007.

Dissertation is devoted to complex research of problems of the legal adjusting of the tax system of Ukraine. Description of the legal adjusting of the tax system of Ukraine based on analysis of labours of domestic and foreign scientists this, exposed maintenance and component elements. The origin and development of taxes, tax system on territory of Ukraine from times of existence of Kiev Russia to the modern period explored.

A breadwinner determination of «tax» and «tax system of Ukraine» gave based on generalization of looks of scientists and









**Chystyakov P. M. Control of the Ukrainian State tax service bodies for the enterprise activity subject to licensing: theory and practice of realization. – Manuscript.**

Dissertation for the Candidate degree in Law on specialty 12.00.07 – Theory of management; Administrative law and process; Financial law; Information law. – National academy of the state tax service of Ukraine, Irpin, 2004.

The research is devoted to considering theoretical and practical aspects of control of the Ukrainian state tax service bodies for the enterprise activity subject to licensing. Place and role of the control of the Ukrainian state tax service bodies for the enterprise activity subject to licensing in control activity of the state bodies have been determined, basic features and specificity of such control have been distinguished. Elements of organizational – legal mechanism of the control of the Ukrainian state tax service bodies for the enterprise activity subject to licensing (subjects, object, principles, purpose, task, functions, guarantees, methods and techniques) have been analyzed in details. A number of provisions and conclusions concerning improvement of legal regulation of control activity in the context of basic tendencies and prospects of its development have been formulated.

***Key words:** guarantees, genesis, state control, tasks, licensing, purpose, method, technique, mechanism, object, bodies of the state tax service of Ukraine, enterprise activity, tax control, subject.*

**148.**

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**, 2004. – 227 .**







Law. – The National Academy of the State Fiscal Service of Ukraine. – Irpin, 2004.

The work deals with the directions of servicemen's material liability legal regulation improvement which has been esteemed as independent kind of servicemen's legal responsibility. It has been suggested to approve two kinds of material liability. They are limited and complete. The notion and composition of military property offence as the reason for material liability engagement have been defined. The accurate determination of servicemen's engaging to material liability, service investigation conducting, official's legal status authorized to conduct it, indemnifying for losses caused, the ways and mechanisms of legitimacy maintenance while engaging the servicemen to material liability have been specified. The list of circumstances as to eliminating the engagement to material liability has been presented.

**Key word:** *a servicemen; commander; military property; damage; military duty execution; commander's order; material liability; infringement of the law as to the military property.*

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**Shakirova H. V. Legal and social protection of Internal Revenue Office employees in Ukraine (organization-legal aspects). – Manuscript.**

Dissertation for the degree of Ph.D in Law in the 12.00.07 specialty – Management Theory; Administrative Law and Proceedings; Financial Law; Information Law. – Irpin: The National Academy of the Internal Revenue Service of Ukraine, 2004.

The dissertation looks into the theoretical and practical issues, legislative and regulatory sources and practice of their enforcement in questions of legal and social protection of Internal Revenue Office employees in Ukraine.

The dissertation makes a research into the social and legal characteristics of the internal revenue service in taxation authorities. It is pointed out that the service in the Taxation Police, which is an integral part of taxation authorities, is a specific kind of civil service in Ukraine. The specificity of civil service in the Taxation Police Force arises from the legal status, purpose and tasks of this service. Emphasis is made on the definition of the legal status, ethical requirements to the tax police officers.







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**Shestak L. V. Licensing as institution of administrative law. – Manuscript.**

The thesis as a manuscript is submitted to the degree of Candidate of jurisprudence on speciality 12.00.07. – Theory of Administration; Administrative Law and Process; Financial Law; Information Law. – Academy of the state tax service of the Ukraine, Irpin, 2005.

This dissertation is original and accomplished scientific research where on the basis of the theory learning, statutory acts, domestic and foreign scientific achievement the complex analysis of licensing as institution of administrative law has been done.

The work evolves the analyzing of legal foundation of exercise of licensing; researching the grounds of enactment of licensing in Ukraine and abroad; definition of different types of licenses and their practical meaning. The validity of license though time, space, parties is also considered in this work. This work also pays attention to licensing procedure as the independent procedure in the structure of administrative proceeding. The questions of enforcement for breaking the order and conditions of licensing and liability for such breaking are also regarded in this work.

*The key words: license, licensing, licensing terms (conditions), licensee, license procedure.*

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**V. J. Shcherbatych Organizational and juridical foundations of the military militia (policia) creation and activity. – Manuscript.**

The Thesis on candidate degree of law science by speciality 12.00.07. – Theory of management; administrative law and procedure; financial law. Academy of the State Tax Service of Ukraine, Irpin, 2001.

This Thesis is dedicated to studying the methods of providing regular and professional administrative supervision over the law regime in the Military organizational forms activity and of the creation of the Military police of Ukraine in order to solving a broad range of problems, which are coinciding with its organization and its duty. The notion of the Military police of Ukraine, organizational and juridical foundations of its creation, the principles of its structure and the directions of its activity has been worked out.

The main tasks of the Military police of Ukraine must become the defence of the life, health, rights and legal interests withing the military employees and citizens and inhabitants in Ukraine, combating crimes and other law-violations among the military employees, fulfilling their duty and in the places of their dislocation.

It has been suggested the Military police of Ukraine to be an interdepartmental state competent body with the preventive, administrative, detective and penitential directions of their activity.

The creation of the Military police of Ukraine must be done under the guidance of the President of Ukraine.

*Key words: Military police, Military organization, security of the person, rights, freedoms, precantious, law and order, discipline.*

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**Yushina S. . Government Regulation of Foreign Trade in Ukraine (organizational-law aspect). – Manuscript.**

Thesis for obtaining a scientific degree of Candidate of Sciences (Law) in speciality 12.00.07 – Theory of Management; Administrative Law and Procedure; Financial Law; Information Law. – Kyiv National University of Internal Affairs, Kyiv, 2006.

The given thesis is devoted to the research of some organizational and legal aspects of the state regulation of foreign trade in Ukraine. The thesis defined the notion of the state regulation of foreign trade, its subject, aim, tasks and principles. Theoretical aspects of the formation and development of the legal provision of the state regulation of foreign trade in Ukraine were investigated. A comparative analysis of the normative-legal acts determining the basis of the state regulation of foreign trade in Ukraine and in some foreign countries was carried out. The system of bodies of the state regulation of foreign trade was determined through the analysis of competences of these bodies. The statement that the Ministry of



**Янчук А. Ю. Организационно-правовые вопросы усовершенствования деятельности органов исполнительной власти в контексте административной реформы в Украине. – Рукопись.**

12.00.07 –

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, 2005.



**O. Yanchuk. Organisational and legal issues of the executive bodies activity improvement within the context of administrative reform in Ukraine – Manuscript.**

Thesis is prepared to obtain scientific degree of Philosophy Doctor (Candidate of Sciences) in Law at Major 12.00.07 – Theory of

Administration; Administrative Law and Proceeding; Financial Law; Information Law. National academy of State Tax Employment of Ukraine, Irpin, 2005.

The thesis is dedicated to investigation of the organisational and legal issues connected with the improvement of executive bodies activity within the context of the administrative reform in Ukraine.

The work examines the content and notion of the state administration system, as well as the principles of development and activity of the executive bodies. The author underlines the complication and heterogeneity of such notion as state administration. At the same time, the candidate does not see any reasonability in identifying the state administration and executive power since the contents of these notions often differ from each other.

The candidate examines the situation in the field of implementing the Concept of Administrative Reform in Ukraine highlighting that this is the first similar document in the territory of CIS. Simultaneously, the introduction of the administrative reform in reality does not always correspond to the provisions of the Concept of Administrative Reform in Ukraine. Thus, the administrative reform needs to be optimised and expedited, otherwise the danger of suspension may arise. On the basis of analysis of such components as delimitation of political and administrative positions, the candidate underlines the necessity of recreating the institution of state secretaries in the ministries.

The creation of patronage employment is of paramount importance in ensuring the effectiveness of politicians' activity. But, during the latest time, the patronage employment creation went out of control and has, in actual fact, neutralised the meaning of this term. Therefore, the author's proposal is in restricting the creation of patronage employment within the bodies of state power only by the political positions, that will, thus, result in regulating this problem legally.

The author is also offering the solution problem of delimiting the authorities between the local (regional and district) state administrations; optimising the structure of the local state administrations and improving the legal status of territorial subdivisions of the central bodies of executive power. The pattern of classification improvement of the central bodies of executive power in Ukraine, is proposed.

*Key words: administrative reform, state administration, system of executive bodies, state service, administrative bodies, patronage employment, improvement of effectiveness of bodies functioning.*

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154. . . -  
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Левицкая Л. В. Предупреждение насильственных преступлений против несовершеннолетних в Украине. – Рукопись.

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**Levitska L. V. Prevention of violent crimes against juveniles in Ukraine. – Manuscript.**

Candidate thesis on law, speciality 12.00.08 – criminal law and criminology; criminal executive law. – The State Tax Service Academy of Ukraine, Irpin, 2003.

The thesis is devoted to the vital problems of criminological prevention of violent crimes against juveniles and definition of their features. The law questions on essence, content and peculiarities of violence against juveniles are researched, general and special factors

determining violent criminality are studied, as well as the problems of prevention of violent crimes against juveniles and the ways of their solving. There are propositions and recommendations on improvement of law applying activity. The theses also includes recommendations to legislator on improvement of criminal procedure of Ukraine concerning inclusion of procedural guarantees of protection of rights and legal interests of juveniles suffered from crimes in general and violent ones in particular in the Criminal procedural Code, and also improvement of criminal legislation of Ukraine concerning the single interpretation of the notion «juvenile».

**Key words:** *violence, juveniles, prevention of violent crimes.*

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action proceedings of Ukraine in the sphere of determinate of proveing subject and it's elements application in investigation criminal cases in particular of deviation from taxes payment.

*The key words: the proveing subject in the criminal cases, deviation from taxes payment.*

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definitions. Suggestions were made with regard to ensuring effectiveness of the international cooperation in crime fighting.

*Key words: international crime, transnational crime, terrorism, extradition, international criminal law.*

## **25.00.00**

### **25.00.03 –**

**157. Рачинський А. П. Статус державного службовця в Україні : теоретико-правовий аспект : дис. ... канд. наук з держ. упр. : 25.00.03 / Анатолій Петрович Рачинський ; Укр. академія держ. управління при Президентіві України. – К., 2000. – 204 с.**

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The Thesis for the Candidate of Science in Public Administration. Specialization 25.00.03 – Organization and Management in State Institutions. – Ukrainian Academy of Public Administration, Office of the President of Ukraine, Kyiv, 2000.

The Thesis is dedicated to studying of essence and theoretical legal aspect of formation and realization of the civil servant's status in Ukraine. A notion of the civil servant's status and organizational legal directions of its reforming have been studied and formulated.

A system of elements of the civil servant's status, the elements classification have been analyzed. A mechanism of this elements realization in the public administration system has been proposed.

The complex critical analysis of current legislation on system of personal and professional qualities of civil servants in the process of formation and realization of their status has been made. The disciplinary responsibility was recognized as the main type of legal responsibility for a civil servant.

The propositions on improvement of the civil servant's payment system with consideration of his attestation results, level of his responsibility, and evaluation of his professional activity have been formulated.

***Key words:*** *civil service, civil servant's status, elements of the civil servant's status, professional competency, work payment, legal responsibility.*

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