

similar problems and take into account achievements of national statistical school.

The critical analysis of educational classifications among the countries of the world allows us to offer amendments in the educational classification and its standards.

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EUROPEAN NEIGHBOURHOOD POLICY: PENSIONS IN NATIONAL ACCOUNTS OF EU AND UKRAINE

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The international statistical standards, the System of National Accounts (2008 SNA) and European System of National and Regional Accounts 2010 (ESA 2010) have recently been updated in order to keep up with new social and economic developments. One of focus of ESA 2010 is the enhanced reporting on pensions. The newly developed framework of a supplementary pension table on accrued-to-date pension entitlements is in particular important in the context of an ageing society where comprehensive information on pensions is indispensable. It should be noted, that Ukraine publications do not always follow the format of the data European Commission. Database EU has reliable and internationally comparable statistics on public and mandatory and voluntary pensions.

The Ukraine reporting system on age related expenditure is multifaceted. While national accountants focus on already earned pension entitlements, the statistics are analyze the impact of ageing on Ukraine societies from in a wider angle. The statistical research brings together estimates even for entitlements being accrued in the future, including expenditure on health care and long-term care, pointing at the long-term sustainability of public finances.

At the same time, it should be noted that the results of actuarial calculations on pension entitlements depend to a large extent on the underlying assumptions. Therefore, a harmonised and coordinated approach is essential for ensuring comparable results and the key assumptions will be regularly reviewed by statisticians and experts working on ageing populations in order to maintain consistency and cross-country comparability.

The author offers recommendations concerning the improvement of statistical support for management of Pension funds by expanding sources of primary information on social insurance for drawing up auxiliary accounts of social security. These recommendations have been developed in order to serve a growing need for pensions indicators.

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TOURISM SATELLITE ACCOUNT: METHODOLOGICAL FRAMEWORK

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Tourism today plays an important role in any society than the predetermined importance of research in this area. Of particular importance is the implementation of effective policies in the field of tourism, one of the instruments which the organizing satellite accounts. They allow detailed study of the role and importance of the tourism industry in the national economy, to determine the main levers of influence.

Satellite accounts - additional national accounts, containing scientific information (physical quantity) and complementary economic information of national accounts. They cover all economic