

References

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KPI ASSESSMENT FOR THE PUBLIC FINANCE IN UKRAINE

The modern macro-level finance management approach in Ukraine is undergoing changes caused by the concept of “state finance” replacement with the concept of “public finance” due its more human-oriented in a budgeting. Here public finance considered as the public finance, municipal finance and financial relations in a public-private partnership combination or other forms of interaction with financial resources with public importance [1]. Focus on the personal needs during the public financial resources formation require the achievement of objectives assessment linkage improving by defining their specifics and criteria for estimation them. The objects' achieving assessment for the public expenditures in Ukraine need the comparative analysis for the possibility scenario after all.

Thus, benchmarks of objectives achievement by the budget planning have been shifted from quantitative (calculating GDP per capita, for example) to qualitative (level of life satisfaction among the population surveyed). However, when studying public satisfaction with the public good, the difficulty of objectifying the criteria for its measurement arises. First, absolute compliance of planning with accepted legal norms, taking into account their execution accuracy, and second - an ideal planning system built by changing the semantic content and the further changes of existing elements combinations in legal environment. These two ways are may be the criteria of measuring an achievement of the medium-term planning objectives in public finance in the range of two concepts regarded the point of view on the search scope [2] for ideal planning in the management system.

The performance indicators have been using for connecting planning results and the correction of planning mechanism for the budgeting. Objectives and tasks are the

determining condition in medium-term budget planning, their measurement is necessary. Correctly and optimally formulated performance indicators provide a real information about the achievement of tasks in the implementation of medium-term budget planning. In order of measuring the public financial resource system using performance in the medium-term budget planning in Ukraine framework, indicators for the achieving of ultimate objectives of activity had been introduced and indicators of current results of the task fulfillment should be calculated.

Since finish planned and implemented policy at the accurate time usually difficult, the “final results” of any management are relative. Except when it comes to a specific discrete event-project: for example, a population census, a short-term object arrangement or an election. Therefore, in some cases, managers formulate extra indicators of goal achievement - Objectives and Key Results and the indicators of development - Key Progress Indicators on benchmarks. Today performance indicators of public finance resources utilizing in Ukraine divided to three groups with the objects of measurement respect: a) current performance indicators of an individual employee work; b) indicators for adjusting the activities of a body or enterprise related to the public sector of economy; c) planned and ongoing activity, reform's and process's benchmarks. The personal or work individual performance indicators should be included to the performance indicators of the budget body activity with rare exceptions. Obviously that any believable system of performance indicators must be addressed to the complex conceptual problem about who owns the performance as an useful tool of management control and create the distribution condition [3].

The proper methods of economic analysis of the performance indicators comparing are Difference in Differences Method and consider Recursive Utility Model. The first method could apply to the performance indicators of the local communities' budget programs - to compare approaches by the product and effectiveness indicators. The second model had proven the separation of risk aversion from the elasticity of intertemporal substitution in consumption, within a time-consistent model framework [4], so it could consider for the choice of objects investment prognosis.

In medium-term budget planning, indicators for assessing the performance of institutions, enterprises and organizations are the main benchmark for determining expenditure ceilings. For the countries and their associations level their own KPI exist - like the World Government Indicators system. Without losing the properties of pointing to the target, these indicators are interpreted in the subsequent assessment as “government effectiveness” or “representativeness of votes” (a vote for the elections is calculated by Voice and Accountability indicator)[5].

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МІСЦЕ МІКРОЕКОНОМІЧНОГО АНАЛІЗУ СЕРЕД КОМПОНЕНТ ОСВІТНЬО-ПРОФЕСІЙНОЇ ПРОГРАМИ «ЕКОНОМІЧНА АНАЛІТИКА»

Розвиток економіки та процеси інтеграції України до світового економічного простору висувають нові вимоги до професійної підготовки економістів. Станом на сьогодні одними із основних в циклі дисциплін загальноекономічної підготовки фахівців залишаються курси макро- та мікроекономіки. За багаторічну практику викладання цих дисциплін в Україні накопичений значний досвід, представлений вагомим масивом напрацювань. В той же час майбутні випускники освітньо-професійної програми «Економічна аналітика» спеціальності «Економіка» мають опанувати дисципліни, які передбачають розвиток інструментарію макро- та мікроекономічного аналізу з метою поглибленого дослідження поведінки економічних агентів та розуміння закономірностей функціонування економіки.

Навчальна дисципліна «Мікроекономічний аналіз» є обов’язковою компонентою освітньо-професійної програми підготовки здобувачів вищої