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## **EFFECT OF RECONCILIATION PRICING AGREEMENTS ON INVESTMENT ACTIVITY OF BUSINESS ENTITIES**

*The purpose of the article is to study the economic and mathematical expression of investment entities or in the absence of contracts on the coordination of pricing.*

*To achieve this goal the following methods were used: system-analytical and mathematical economic methods - to identify the specific impact of possible agreements on the coordination of pricing to stimulate investment entities and abstract-logical method - to form conclusions.*

*Based on the research findings a conclusion was formed that agreements on harmonization of pricing makes a positive influence on the investment activities of economic entities.*

*The application of research result is possible with further research within this perspective and to facilitate principled, practical and cooperative arrangements between the taxpayer and the authorities for the purpose of transfer pricing.*

**Key words:** *agreement on the coordination of pricing, investment, profit, production capacity, Pareto efficiency.*

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## **PRIME EARNER GENDER BIAS IN EUROPE: CROSS-COUNTRY ANALYSIS**

*European countries constantly make sufficient progress to overcome female discrimination, but men remain the critical missing link in the public agenda. Disproportionally demanding social expectations towards males violate the very core principles of gender equality. The authors used the data from World Value Survey (WVS) performed in 2010-2014 to conduct the cross-country analysis of prime earner gender bias in selected European countries based on data availability. The results of calculations show that open-minded societies of Germany, Netherlands, Spain, and Sweden support equal partnership, while traditional perception of men as prime breadwinners and women as major caregivers still prevails in less-developed Cyprus, Estonia and Ukraine. The study indicates that males stay the most vulnerable audience targeted by social and economic status challenges caused by scarcity of jobs. Measurement of statistical dependence between*

*support for female economic empowerment and confidence in economic security provides hard evidence that there is the essential and noticeable correlation between them. In Ukraine, disproportionately demanding social expectations towards men do not meet the actual opportunities. This exaggerated need to earn and provide distorts their work and life balance urging Ukraine to balance its gender policies.*

**Key words:** *gender bias, equal partnership, prime earner, female economic empowerment, European values.*

The legal and moral obligations to respect and ensure gender equality stem from the norms of the modern civilization shaping ethics and practice of international organizations, national governments, business and political leaders. European countries constantly make sufficient progress to overcome female discrimination. Prejudice and stereotypes concerning female aspirations for leadership and pursuance of a career vanish as success stories of European women have become a trigger of economic development. Unfortunately, at the very same time men as victims of gender-based stereotypes remain the critical missing link in the public agenda, without which implementation of European values cannot proceed.

It is important to mention that disproportionately demanding social expectations towards males violate the very core principles of gender equality. We used the results of World Value Survey (WVS) performed in 2010-2014 to conduct the cross-country analysis of prime earner gender bias in selected European countries based on data availability. The actual question wording of WVS reflecting attitude towards female partner as the main breadwinner was as follows: «If a woman earns more money than her husband, it is almost certain to cause problems». The percentage of «disagree» were taken into account as «supporters for female economic empowerment». It is not surprising that open-minded societies of Germany, Netherlands, Spain, and Sweden support equal partnership, while traditional perception of men as prime breadwinners and women as major caregivers still prevails in less-developed Cyprus, Estonia and Ukraine (table 1).

**Table 1**  
**Supporters for Female Economic Empowerment in EU Member-States and Ukraine in 2010-2014**

Country	Total		Females		Males	
	Share, %	Rank	Share, %	Rank	Share, %	Rank
Cyprus	47,8	8	51,7	8	43,9	8
Estonia	38	9	40,1	10	35,5	10
Germany	54	6	53,5	7	54,5	6
Netherlands	76,4	1	75,5	1	77,4	1
Poland	64,6	4	60,2	4	69,5	4
Romania	51,4	7	54,4	6	48,3	7
Slovenia	60,2	5	55,7	5	66,4	5
Spain	71,4	2	70,4	2	72,5	3
Sweden	70,2	3	63,2	3	77,2	2
Ukraine	45,1	10	50,9	9	38,1	9

**Notes: Own calculations based on [3]**

Our study shows that males remain the most vulnerable audience targeted by social and economic status challenges. In the WVS, the question disclosing confidence in economic security sounded: «Worries: losing my job or not finding a job». The share of “very much” and “a great deal” were used for the further research (Table 2).

**Table 2**  
**Confidence in Economic Security in EU Member-States and Ukraine**  
**in 2010-2014**

Country	Total		Females		Males	
	Share, %	Rank	Share, %	Rank	Share, %	Rank
Cyprus	54,7	7	54,7	7	54,8	7
Estonia	72,2	10	71,2	10	73,4	10
Germany	32,4	4	33	4	31,8	4
Netherlands	17,9	1	18	1	17,7	1
Poland	43,3	5	43	5	43,4	5
Romania	49,5	6	47,3	6	51,8	6
Slovenia	30,2	3	31	3	28,8	3
Spain	64,4	8	61,6	8	67,4	8
Sweden	24,7	2	24,3	2	25,1	2
Ukraine	64,4	9	61,8	9	67,6	9

*Notes: Own calculations based on [3]*

Measurement of statistical dependence between support for female economic empowerment and confidence in economic security provides hard evidence that there is the essential and noticeable correlation between them (Table 3). Spearman’s rank correlation coefficient for the complete sample of both females and males reached 0,697, determination coefficient equaled 0,486, and t-Student test showed that the actual t-value (2,749) exceeds the critical one (2,306). Spearman’s rank correlation coefficient for females reached 0,685, determination coefficient equaled 0,469, and t-Student test showed that the actual t-value (2,658) exceeds the critical one (2,306). Spearman’s rank correlation coefficient for males reached 0,782, determination coefficient equaled 0,611, and t-Student test showed that the actual t-value (3,547) exceeds the critical one (3,355).

**Table 3**  
**The Interplay between Support for Female Economic Empowerment and**  
**Confidence in Economic Security in EU Member-States and Ukraine**  
**in 2010-2014**

Sample	Spearman’s coefficient	Determination coefficient	t-Student test		Probability (two-sided)
			t <sub>actual</sub>	t <sub>critical</sub>	
Complete	0,697	0,486	2,749	2,306	0,95
Females	0,685	0,469	2,658		
Males	0,782	0,611	3,547	3,355	0,99

*Notes: Own calculations based on [3]*

Thus, intensified by gender bias, the demotivating combination of low wages and high EU-like prices forces Ukrainian men to apply for dangerous, physically and mentally exhausting jobs. Societal mantra and pressure result in extreme rates of traumatism and death among able-bodied Ukrainian males. The male share of responsibilities in raising children is relatively low in Ukraine, because of long working hours and traditional stereotypes of husbands and wives' functions. Ukrainian men often lose social links to their families and show irresponsibility towards young generations. Courts consider these tendencies granting supervision over children to mothers in the vast majority of divorce cases. Viewed as tough and immature at the same time, drafted to the army to fight against the Russian aggression, facing unrealistic social expectations Ukrainian men try to escape from reality using alcohol (nearly 10 percent rate among able-bodied males [2]), drugs, gaming or virtual worlds. Quite a few Ukrainian males eventually end up committing suicides. All of this explains the dramatic distortion of gender pyramid in Ukraine, where male-to-female ratio starts with 1.06 at birth, constantly declines and plummets to 0.5 at 65+ age group [1]. Only the lucky minority of Ukrainian men manages to survive dangerous circumstances and retire. Therefore, Ukraine needs to balance its gender policies aimed at ensuring the real equality and inclusive opportunities in order to prevent the wiping out of potentially more productive constituent of its population.

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## **ГЕНДЕРНІ УПЕРЕДЖЕННЯ ЩОДО ОСНОВНОГО ГОДУВАЛЬНИКА В КРАЇНАХ ЄВРОПИ: ПОРІВНЯЛЬНИЙ АНАЛІЗ ПОКАЗНИКІВ КРАЇН**

Європейські країни досягли значного прогресу в боротьбі з дискримінацією жінок, але її прояви стосовно чоловіків залишаються виключеними з порядку денного. Надмірні соціальні очікування від чоловіків руйнують основоположні принципи гендерної рівності. Автори використали дані зі «Світового опитування щодо цінностей за 2010-2014 рр.» та здійснили порівняльний аналіз країн у розрізі гендерних стереотипів щодо головного утримувача домогосподарства в європейських країнах, які були обрані за наявністю статистичної інформації. Результати дослідження показали, що в неупереджених суспільствах Німеччини, Нідерландів, Іспанії та Швеції панує підтримка рівноправного партнерства. Натомість у менш розвинених країнах, зокрема Кіпрі, Естонії та Україні, розповсюджені традиційні погляди на роль чоловіків як основних годувальників, а жінок як доглядальниць. Дослідження показує, що чоловіки є найбільш уразливою частиною суспільства щодо ризику втрати соціально-економічного статусу через нестачу робочих місць. Вимірювання статистичної залежності між підтримкою розширення економічних можливостей жінок та впевненості в економічній безпеці довело істотний рівень кореляції між цими явищами. Надмірні соціальні очікування щодо чоловіків в Україні не відповідають наявним можливостям. Відтак, гіпертрофована потреба заробляти та забезпечувати домогосподарство викривлює баланс приватного та робочого часу й вимагає змін у гендерній політиці держави.

**Ключові слова:** гендерні упередження, рівноправне партнерство, основний годувальник, розширення економічних прав та можливостей жінок, європейські цінності