

That is, a systematic approach should cover all types of economic analysis, be carried out quickly and on time, and most importantly consistently, this is the success of each enterprise, in a step-by-step approach to any issue.

Thus, the systems approach has been and remains one of the fundamental research methods in many countries, enterprises or organizations. Applying this method helps the manager to get to the heart of the matter first.

The peculiarity of the system approach is that it aims to identify the integrity of the object and its mechanism for identifying different types of complex object relations and reduce them to a single theoretical image. It is a systematic approach that has many advantages over other methods, as it provides complexity and solutions to the problem of investigation, an objective assessment of administrative revenues,

References:

1. Butko. A. D. Theory of Economic Analysis / A. D. Butko. Kyiv, 2009. 410 p.
2. Mnykh E. V. RLN Theory of Economic Analysis / E. V. Mnykh, A.D. Butko. Kyiv: Center for the preparation of educational and methodical publications KNTEU, 2006. 80 p.
3. Oliynyk O. V. System approach to the development of economic analysis [Electronic resource] / O. V. Oliynyk // Economic sciences. 2008. Resource access mode: <http://ven.ztu.edu.ua/article/download/95328/91831>.
4. System approach and its development [Electronic resource] // Finance. - 2020. - Mode of access to the resource: <https://eldomo.ru/finansy/sistemnyj-podhod-i-ego-razvitiie>.

DEVELOPMENT OF ANTI-CORRUPTION MANAGEMENT IN UKRAINE ON THE WAY TO EUROPEAN INTEGRATION

Burkovska A. I., Assistant of the Department of Management and Marketing, Sabirov N. I., bachelor, Predchuk O. A., bachelor, Mykolayiv National Agrarian University, Mykolayiv

The increased level of corruption is one of the biggest problems of our times. This negative phenomenon affects all aspects of social, economic and political development of the state and society as a whole. That is why one of the most important tasks for modern Ukraine is to improve the quality of life. Implementation of the effective reform and appropriate anti-corruption policy will create the right conditions for the growth of economic potential, increase public confidence in the authorities and improve the lives of citizens. That is why the problem of studying the mechanisms of corruption control on the way to European integration, when the new legislation is only beginning to be tested by the public relations, is becoming more and more relevant. This article analyses the number of Ukrainians who had an experience of bribery during the last two years according to the survey conducted by the "Democratic Initiatives" Foundation named after Ilka Kucheriv, and also investigated the Index of perception of corruption, post-socialist countries in Europe in 2020. The basis was taken from Internet sources and current articles of periodic Internet publications.

Referring to modern dictionaries, we can conclude that corruption is the state of corruptibility of officials and public figures. In the majority of cases, the main reasons for the emergence of corruption are the critical state of various sectors of the economy, the gradual and incomplete reform of the economy, which leads to systemic corruption in the country. Corruption threatens the national security, opposes the constitutional and social order, is one of the reasons for the growth of "shadow" economy in Ukraine, penetrates into the power institutions, involving some political and public figures into its ranks. Corrupt practices affect all spheres of social life, lead to the spread of organized crime, create social tension, create doubt in the population about the ability of the authorities to carry out organizational and practical measures to overcome the systemic crisis of the Ukrainian civilization. [1].

Corruption drives the authority out of compliance with the values of the European Union. In the last few years, the world community has increased interest in the need to modernize the existing economic indicators to European standards, paying particular attention to corruptive phenomena in the state sphere. Nowadays it is very important for Ukraine not only to have close ties with the European Union, which opened the barriers for the free movement of people, but also to increase the efficiency of the state sector, strengthen democratic principles and the power of law, which will contribute to the consolidation of the country's position. This is the direct task of anti-corruption management.

Nowadays, according to the opinion of Ukrainians, the problem of fighting corruption is among the most important tasks of our state and occupies the key place among them. This assessment of the population is quite justified, because according to the survey conducted by the "Democratic Initiatives" Foundation named after Ilka Kucheriv, over the last two years more than 40% of the respondents have been exposed to corruption in their lives [Fig. 1.]

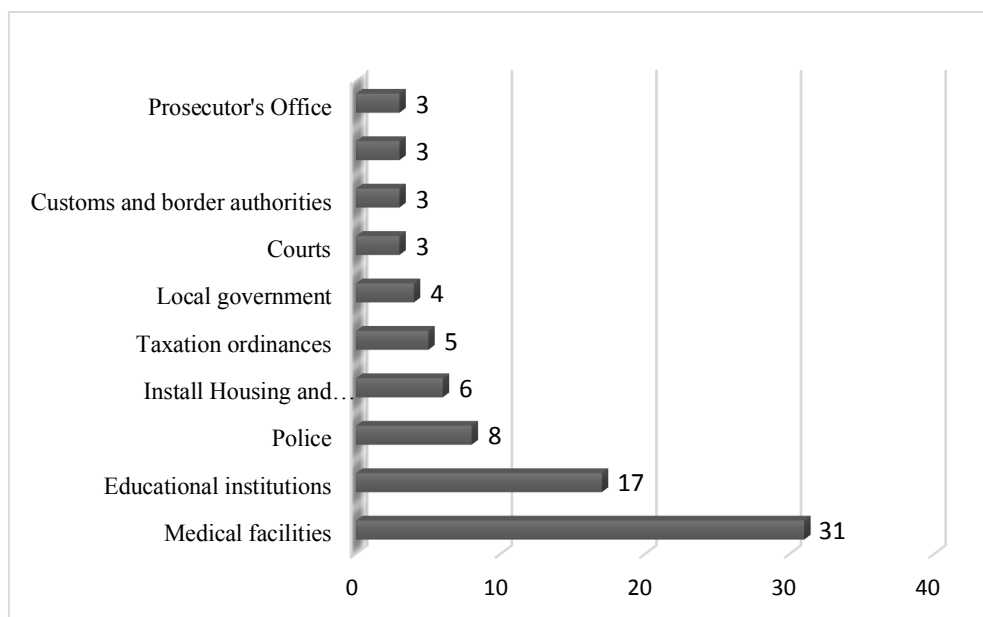


Fig. 1. The number of patients, who had experience in bribery in 2019-2020. Source: Adapted from [2].

The presence of a large number of bribery practices in the country makes it inconsistent with the values enshrined in the Treaty on the European Union, thus spurring European integration of our country. Having analysed the articles of the Criminal Code on Ukraine's association with the European Union, we can conclude that the parties are required to exchange effective practical experience and to involve experts in combating corruption offenses. At the same time, the agreement specified on cooperation in the exchange of information and experience, as well as improvement of methods aimed at stopping and preventing corruption. [3].

With the purpose of pressure on corruption and increasing the economy of the country in the conditions of European integration in Ukraine anti-corruption management is gaining more and more popularity, which is a type of organizational and legal activity in such spheres as: resource management, planning and organization of activities, personal management, which is focused on the creation of systems in the state organization to prevent and combat corruption, as well as the elimination of the primary causes of its occurrence. In general, the anti-corruption program is a set of appropriate rules, standards and procedures to detect and prevent corruption in the activities of the authorities and government agencies. The main objective of the current anti-corruption management policy is a balanced distribution of duties and their systemic implementation between the central and local authorities, state and municipal enterprises, as well as state partnerships. In line with the new strategy, each of the local levels of government formulates its own strategy to combat corruption that suits them.

For a better perception and assessment of information it is necessary to compare Ukraine with other countries of the world. With the help of the Corruption Perceptions Index, which is a quarterly ranking of countries of the world for the level of corruption, based on the assessments of businessmen and analysts. The results of the year 2020 show that the Corruption Perception Index in Ukraine has improved by 33 scores out of a possible 100, which is 3 scores higher than the previous year. Obviously, due to these results the situation in the field of combating corruption has improved, but all anti-corruption processes are going so slowly. Therefore, changes in the country are insufficiently noticeable. The situation in the country has improved as a result of anti-corruption management efforts:

- The beginning of the work of the anti-corruption court;
- Restart of the National Agency for the Prevention of Corruption;
- Giving the NABU the right to conduct "wiretapping" on its own;
- Strengthening the responsibility for illegal enrichment;
- Beginning of active work of the register of political parties;
- appropriate measures in the field of public procurement.

For a better understanding of the situation related to corruption in our country let us analyse the Corruption Perception Index in comparison with other post-socialist European countries [Fig. 2.]

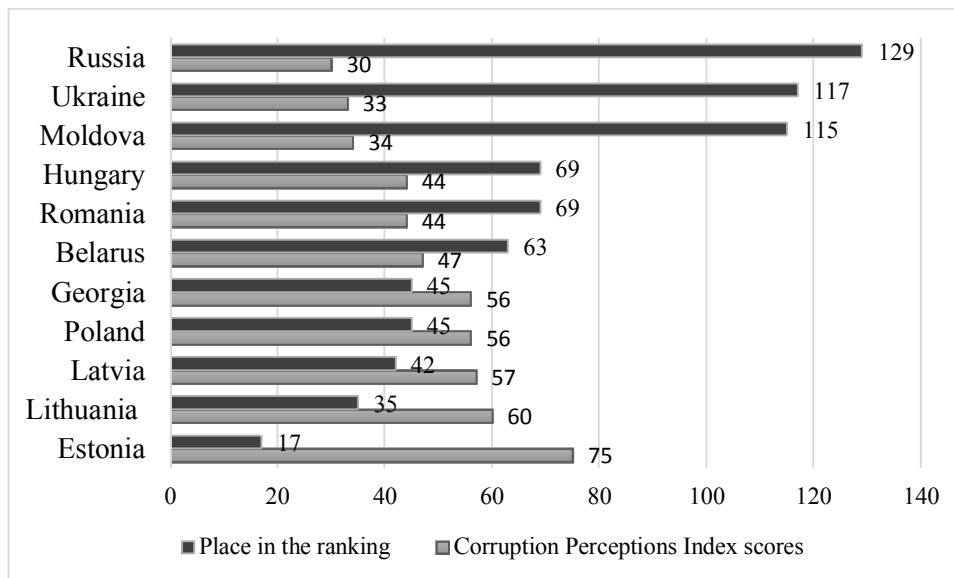


Figure 2. Corruption Perception Index 2020: Post-Socialist European Countries
Source: Adapted from [5].

According to the graph, Ukraine is one of the leading countries in terms of the level of corruption reduction. This phenomenon indicates that although last year the Corruption Perception Index increased, the positive changes are still taking place.

Although most of the fears and experiences caused by COVID-19 are directly related to health care. This infectious disease also has an impact on the spread of corruption. Under the pressure of the pandemic the business environment is changing: borders and enterprises must be closed, supply chains are being broken, contacts with clients and partners are being disrupted. All these phenomena create conditions for increased corruption risks. To prevent widespread corruption, on March 30, 2020 the Parliament of Ukraine ratified a number of anti-corruption laws that stipulate court penalties for committing unlawful acts of corruption. Namely: unwarranted price rises, speculative sales and resale of anti-pandemic and socially important goods, prohibition of large-scale privatization, granting the opportunity to take part in court hearings by video conferencing, extending the statute of limitations for the period of quarantine [6].

In recent years our state launched an active fight against corruption. The development of anti-corruption management, which is a system of governance on the way of fighting corruption in Ukraine, gives positive results. In the last year the Corruption Perception Index decreased by three points, which is a very positive indicator. But, other negative impact factors, which apart from others include the pandemic of COVID-19 disease, affect all the processes of combating corruption. It is one of the main obstacles to successful European integration of our country.

References:

1. The role of the European integration process in identifying corruption in Ukraine URL: <chrome-extension://mhjfbmdgcfjbbpaeojofohoefgiehjai/index.html> (access date: 01.11.2021).
2. The state of corruption in Ukraine as assessed by the population, business and experts in Ukraine URL: <https://nabu.gov.ua/open-office/biblio/sociologiya/stan-korupciyi-v-ukrayini-za-ocinkami-naseleण्या-biznesu-ta-ekspertiv> (access date: 01.11.2021).

3. Mechanism to overcome corruption on the way to European integration in Ukraine URL: <chrome-extension://mhjfbmdgcfjbbpaeojfohoefgiehjai/index.html> (access date: 01.11.2021).

4. Anti-corruption programme as an instrument of anti-corruption management of the state authority URL: <https://i.factor.ua/ukr/journals/ds/2016/january/issue-1/article-14777.html> access date: 01.11.2021).

5. Corruption Perception Index 2020 in Ukraine URL: <https://nabu.gov.ua/en/open-office/biblio/sociologiya/indeks-spriynyattya-korupciyi-2020-rezultati-ukrayini> (access date: 01.11.2021).

6. The coronavirus and corruption URL: <https://ua.interfax.com.ua/news/blog/660731.html> (access date: 01.11.2021).

ЗАХОДИ З ПІДВИЩЕННЯ РІВНЯ ТРАНСАКЦІЙНИХ ВИТРАТ КОРУПЦІЙНОЇ УГОДИ ЯК ЗАХІД БОРОТЬБИ З КОРУПЦІЄЮ

Андреев О. М., к.ф.-м.н., Андреева О. М., к.ф.-м.н., Національний технічний університет “Харківський політехнічний інститут”, м. Харків.

Усвідомлення небезпеки високого рівня корумпованості країни спонукало, як уряд так й парламент, до вживання цілої низки рішучих антикорупційних заходів. Проте більшість з цих заходів виявилися неефективними та не забезпечили досягнення бажаного результату і рівень корумпованості України й надалі залишається високим [1]. З огляду на вищезазначене, можна стверджувати, що проблема визначення чинників, що зменшують ефективність антикорупційних заходів є актуальною та вимагає найскорішого вирішення.

Як високий рівень корумпованості, що спостерігається у багатьох країнах світу, так й надзвичайно небезпечні наслідки корупції для розвитку економіки цих країн, є причиною постійної уваги до цієї проблеми багатьох дослідників. Найбільше уваги дослідників приділяється дослідженню тих негативних наслідків до яких здатна призвести корупція [2-5], але не менш уваги приділяється дослідниками й взаємозв'язку: з демографічними проблемами [6, 7], проблемами світової економіки [8-10] та міграції [11] та багатьма іншими проблемами [12-14].

Метою даної статі є виявлення впливу низького рівня трансакційних витрат корупційної угоди на ефективність антикорупційних заходів.

Основною причиною виникнення та поширення бюрократичної корупції є прагнення клієнта корупційної угоди забезпечити зменшення рівня власних трансакційних витрат бюрократичних процедур [15]. А оскільки їх рівень напряму залежить від кількості та заплутаності різноманітних бюрократичних процедур, що передбачені чинними формальними правилами, то обов'язковою умовою успіху антикорупційних реформ буде підвищення якості чинних формальних правил, що має зменшити як кількість бюрократичних процедур, так й рівень відповідних трансакційних витрат [16-18].

Іншим, не менш важливим чинником, що визначає готовність клієнта укласти корупційну угоду з чиновником є рівень корупційних трансакційних