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# ECONOMIC SCIENCES

## THE ROLE OF ANIMAL HUSBANDRY IN THE SUSTAINABLE DEVELOPMENT OF AGRICULTURE FOR FOOD SECURITY AND NUTRITION

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### Abstract

In this general context, different livestock systems are exposed to different economic risks and have different capabilities. Determining factors include: the degree of integration into international markets and urban distribution systems; the degree of dependence on external resources (such as feed); the degree of market concentration both in the stages preceding livestock production and in the processes of subsequent processing and marketing of livestock products.

Within the framework of the broad theme of agricultural development, which is reflected in the title of the scientific article, it focuses on the livestock components of agricultural systems, since they are the engine for the development of the agri-food sector, a catalyst for deep economic, social and environmental changes in food systems around the world and a starting point for analyzing the entire range of problems related to the sustainable development of agriculture as a whole.

The scientific article examines the main trends and factors affecting agriculture, including the livestock sector, according to various prognostic scenarios for the period up to 2050. The main principles are outlined and possible ways and actions are proposed to overcome these problems both on a global scale and in the context of specific agricultural systems, including obstacles to their implementation. At the same time, various perspectives, points of view and concepts are considered regarding the ways that can potentially ensure the sustainable development of agriculture.

**Keywords:** agriculture, animal husbandry, food security, economic efficiency, development trends.

Livestock production has been a key economic activity in Kazakhstan for centuries, and remains the main source of employment, nutrition, and income for the rural population.

Kazakhstan's vast pastures provide an important production base, while the improved local and global price environment creates opportunities for livestock development, especially for developing small and medium-sized producers. Before the transition period, the livestock industry accounted for 60 % of the GDP of agriculture. Today, the sector accounts for 42 %. Profits from livestock activities account for 76 % of the agricultural income of the local population, which is 15% of the total family income, according to the Household Income survey.

The revival of animal husbandry can significantly contribute to the growth of agriculture, support the growth of local incomes, especially for low-income households, and promote the use of vast land resources [1]. The Government has a key role to play in the recovery of the livestock industry and is called upon to help revive it with policies and programmes aimed at supporting developing private farms, suppliers of raw materials, processing, trading enterprises, and support services enterprises, which in turn stimulate institutional reforms, thus ensuring that social issues are addressed, reducing the need to maintain household farms for life support [2].

Changes in the economy, increasing urbanization and the openness of competition in global markets create the need for competitive production that meets the needs of the market, and a more integrated market system that meets the diverse needs of the developing regional agricultural production system.

The Government plays an important role in the development of animal husbandry that is able to respond and adapt to new conditions [3]. The Government is developing a system of appropriate mechanisms and incentives to encourage the economy of the developing private livestock sector.

This article examines the potential sources of comparative advantage and the underlying conditions for ensuring the growth of the industry and supporting fast-growing enterprises [4]. Special attention is paid to strategic areas that will enable the Government to support livestock production and address the main constraints on productivity growth in the respective production systems that benefit from comparative advantages.

The livestock sector continues to grow steadily at 4%. The volume of gross output at the end of the year increased to 2.3 trillion tenge.

The measures implemented last year through lending and additional subsidies have had their effect.

Over the four months of this year, there is a positive trend in the growth of the number of farm animals:

cattle by 4.1%, sheep and goats by 2.7%, horses by 7.6%. Meat production increased by 3.6% and amounted to 314 thousand tons, milk by 3.2 % and 1.5 million tons. Egg production decreased by 6%, due to lower demand in foreign markets.

The volume of production of processed animal products is also growing. Thus, the production of sausages increased by 20.9% (18.8 thousand tons), canned meat by 9% (3 thousand tons), processed fish by 51.3% (3.9 thousand tons). For dairy products, growth remains at an average of 10%, with the exception of processed milk due to a decrease in demand during the quarantine period and the reorientation of the main raw materials to the production of dairy products with a longer shelf life.

According to the Ministry's plans, in the current year, an additional increase in the production of livestock products is projected at 4.2% (IFI) or 2.6 trillion tenge. For 4 months of this year, the volume of gross output amounted to 656 billion tenge, the growth of IFI – 2.2%. The planned indicators in the context of each region are defined and all the prerequisites are available for achieving them.

In the meat sector, the main measures are aimed at increasing the breeding stock of cattle. Since 2018, a program of lending to farms for the purchase of breeding stock has been launched. During this time, more than 1.5 thousand farms received loans and purchased livestock. In the medium term, the task is to develop anchor cooperation with the involvement of multinational companies. The expected volume of investments due to the creation of farms will amount to 350 billion tenge and bring beef exports to \$370 million by 2025. More than 42 thousand will be created. jobs by farms.

Three main indicators have been identified for meat farming: accelerated growth of the breeding stock of cattle due to lending to farmers; increase in livestock productivity due to the breed transformation of the breeding stock; development of the beef production chain by putting steers on industrial feedlots and meat processing plants. In 2019, farms imported 63 thousand heads of cattle. As a result, the share of breeding stock increased to 12%. It is planned to credit farms for the purchase of 95 thousand heads. In general, the akimats of the regions need to step up their efforts to involve farms, including those with ready-made infrastructure, in the purchase of cattle.

Last year, the mechanism of lending secured by purchased livestock was piloted, and this year this mechanism is used everywhere.

An important component is the continuous operation of the beef production chain. The republic already has a network of feedlots for 279 thousand cattle and meat processing plants for 240 thousand tons. To ensure their loading, a plan is provided for the delivery of steers. The sales season falls on the autumn periods, however, since the beginning of the year, farms have sold 41.7 thousand heads of steers to feedlots. In addition, to encourage farmers, a subsidy mechanism has been introduced for the live weight of a steer sold to an industrial feedlot or meat processing plant.

In addition, for meat processing plants and feedlots, funding for replenishment of working capital is

provided in the presence of an export contract. In sheep breeding, the main task is to increase the number of livestock and develop anchor cooperation.

The project of anchor cooperation in sheep breeding in Zhambyl region is being successfully implemented. Currently, a project for the construction of a modern meat processing complex for the processing of lamb with the German company «Bauman» is being worked out in the «Almaty region».

To ensure the year-round operation of the enterprise, it is planned to create a network of feedlots in five regions. For this purpose, the Ministry has already provided subsidies for part of the investment in the construction of feedlots.

Last year, 1,059 farms were financed for the purchase of 374 thousand breeding sheep. This year, according to the plan, we plan to credit the purchase of 360 thousand heads. In fact, 28 thousand heads have been financed at the present time.

Sheep farming has a great prospect in increasing exports. Kazakhstan's exporters have a positive experience of supplying Kazakh lamb to the markets of the Persian Gulf countries and the People's Republic of China. But given the low interest of farmers in increasing the number of livestock, the current measures to support sheep farming were revised this year. Subsidy mechanisms have been finalized.

In the dairy sector, in accordance with the task of import substitution, projects are being implemented to create and expand a network of dairy farms. In 2019, 8 industrial and 14 family farms with a capacity of 44 thousand tons of milk were introduced (for comparison, in previous years, only 3 MTF were introduced in the republic). However, there are imports in the amount of 464 thousand tons.

There is an ambitious task for the annual implementation of 25 industrial dairy farms.

In general, in 5 years, it is planned to completely close the issue of import substitution by increasing processed milk by 500 thousand tons. Together with the regional akimats, potential projects for the construction of dairy farms have been worked out. This year, the regions have proposed potential projects for the construction of 29 industrial MTFs and 39 modernization of family farms.

Financing issues have been resolved for 7 industrial projects, and one project is being implemented at its own expense.

For the remaining projects, funding will be provided this year from the additional 400 billion tenge allocated under the «Economy of Simple Things» program. At the same time, the Ministry, together with JSC «NCH «Kazagro», has now reviewed collateral requirements for financing investment projects, introduced a mechanism to guarantee up to 85% of the loan amount to STB in the event of a shortage of collateral during the implementation of the investment project, as well as financing the purchase of cows, machinery and equipment against collateral received in the future.

For investors who have launched dairy farms, support will be provided in the form of subsidizing part of

the investment investments under the investment project, as well as reducing the cost of sold milk for processing.

The analysis of the main grain-growing regions was also carried out and it was revealed that 270 farms with a total area of about 4 million hectares of arable land are not engaged in animal husbandry. This potential should be used, as they have experience in the production of feed, which is a great advantage in the implementation of livestock projects.

In addition, in the production of poultry meat over the past year, due to the introduction of one new poultry farm and the modernization of 5 projects, poultry meat production increased by 14% (223 thousand tons).

Nevertheless, the share of imports in consumption is 45%. Here, measures for import substitution of poultry meat will continue to be implemented through the introduction of new capacities.

In the medium term, it is planned to implement 12 more projects of broiler poultry farms with a production capacity of 174 thousand tons. Due to these measures, as well as the full capacity utilization of poultry farms, poultry meat production will be increased by 2.2 times. The initial investment will amount to 110 billion tenge. 4.7 thousand jobs will be created. According to the Minister of Agriculture, pork production is a promising direction in increasing the export of livestock products.

Currently, 11 projects with a capacity of 187 thousand tons are at the implementation and design stage. Construction works are underway on 6 projects. Most projects are private investments. In general, due to these projects, it is planned to ensure a 2.7-fold increase in production volumes in the coming years. The volume of investments will amount to 271 billion tenge. An additional 3.8 thousand jobs will be created. The Ministry, together with the regional akimats, is taking

measures to attract multinational companies and strategic investors to the sector of processing livestock products on the anchor basis.

Additionally, by the end of the year, 2 modern meat processing complexes will be put into operation in the cities of Nur-Sultan and Kostanay. Financing of the project on industrial fish farming with the American company «AGCO» has been started. In the milk processing sector, negotiations are underway with the European company United Green on the implementation of an investment project. In general, the implementation of these projects will attract additional investments in the amount of 717.2 billion tenge.

This year, it is planned to purchase 5 thousand heads of cattle and 17 thousand sheep. In 2021, investments in agriculture are planned in the amount of 23.3 billion tenge with an increase of 120% by 2020.

At the stage of implementation, an investment project to create a large sheep farm in the amount of 20 billion tenge with implementation in 2020-23, with deep processing of lamb. The required area of pasture land is reserved. Since last year, a project has been implemented to create a pig breeding complex for 25 thousand heads.

The issue of creating 3 industrial dairy farms is also being worked out at the expense of the «Economy of Simple Things» program and through the «SEC» Saryarka, at the expense of the regional budget in the amount of 5 billion tenge, with a total production of 19 thousand tons of milk per year. This work continues.

According to the Statistics Committee of the Ministry of National Economy of the Republic of Kazakhstan, the number of cattle at the beginning of 2020 was 7,436. 4 thousand heads, pigs 813.3 thousand heads, sheep and goats – 19,155. 7 thousand heads, horses-2,852. 3 thousand heads, camels-216.4 thousand heads, birds of all kinds-45.0 million heads.

Table 1.

**The number of livestock in all categories of farms of the Republic of Kazakhstan as of January 1 (at the beginning of the year), thousand heads**

Year	Cattle	Sheep and goats	Pigs	Horses	Camels	Poultry, million heads
2017	6 247,2	17 947,1	831,1	2 113,2	172,5	37,8
2018	6 764,2	18 329,0	815,1	2 415,7	193,1	39,9
2019	7 150,9	18 699,1	798,7	2 646,5	207,6	44,3
2020	7 436,4	19 155,7	813,3	2 852,3	216,4	45,0

As of January 1, 2020, the number of cattle in all categories of farms increased by 19.0% compared to the beginning of 2017 and amounted to 7,436.4 thousand heads, horses-by 35% and 2,852. 3 thousand heads, respectively, camels – by 25.5% and 216.4 thousand heads, sheep and goats – by 6.7% and 19,155. 7 thousand heads, poultry – by 19.1% and 45.0 million heads. The number of pigs at the beginning of 2020 decreased

by 2.1% compared to the beginning of 2017 and amounted to 813.3 thousand heads.

It is worth noting that more than half (59.6%) of the livestock population at the beginning of 2020 was used for birds. The second place is occupied by sheep and goats (25.4%), followed in descending order by cattle (9.9%), horses (3.8%), pigs (1.1%) and camels (0.3%).

Table 2.

**Number of livestock and poultry in the Republic of Kazakhstan by category of farms  
(at the beginning of the year), thousand heads**

	Cattle	Sheep and goats	Pigs	Horses	Camels	Poultry, million heads
All categories of farms						
2017	6 247,2	17 947,1	831,1	2 113,2	172,5	37,8
2018	6 764,2	18 329,0	815,1	2 415,7	193,1	39,9
2019	7 150,9	18 699,1	798,7	2 646,5	207,6	44,3
2020	7 436,4	19 155,7	813,3	2 852,3	216,4	45,0
Agricultural enterprises						
2017	580,3	771,2	247,0	134,5	14,3	25,5
2018	662,9	835,1	221,1	146,8	13,6	28,7
2019	712,8	830,0	214,3	163,4	14,2	32,4
2020	717,9	874,2	241,0	181,1	15,2	32,8
Peasant or farm farms						
2017	1 948,4	6 808,9	117,2	939,2	68,5	0,4
2018	2 224,5	6 731,4	110,5	1 054,0	77,3	0,5
2019	2 409,8	7 061,8	93,2	1 186,5	82,9	0,5
2020	2 624 252	7 573,3	78,7	1 321,2	87,4	0,7
Households of the population						
2017	3 718,5	10 367,5	466,9	1 039,4	89,6	11,9
2018	3 877,2	10 762,5	483,6	1 214,9	102,3	10,7
2019	4 028,4	10 807,3	491,2	1 296,7	110,5	11,4
2020	4 094,3	10 708,2	493,6	1 349,9	113,8	11,6

Studies show that the largest number of livestock (except birds) falls on the farms of the population, and the number of birds predominates in agricultural enterprises, most likely, these are large poultry farms.

To ensure the dynamic development of domestic cattle breeding and maintain positive trends in other livestock industries, innovative organizational and economic mechanisms for the functioning of the agro-industrial complex are necessary.

They should be based on the economic methods of the state administration's influence on the production, processing and sale of agricultural products, aimed at financial and logistical support for production, improving the social conditions of agricultural workers and the intensive introduction of modern technologies [5].

The novelty of approaches to solving this problem lies in the theoretical justification of methodological approaches to the formation of the domestic market of livestock products and the development of a strategy for the balanced development of the main branches of animal husbandry in the overall system of ensuring food security of the country.

In Kazakhstan, the problem of providing food proteins of animal origin is particularly acute. The lack of dietary protein, mainly due to insufficient milk production, has a negative impact on the health of the population [6]. From an economic point of view, milk protein is the least affordable for the population of our country due to high retail prices for dairy products and the cheapest in production after poultry products. The need to solve this problem is reinforced by the emerging negative trends in the economy of our country.

On the one hand, in recent years, the productivity of animal husbandry has been gradually increasing, on the other hand, the increase in the consumption of milk and beef per capita has stopped due to the low purchasing power of most social groups. As a result, due to the

lack of paid demand, the development of livestock production is hindered.

In this regard, when choosing a strategy for the development of animal husbandry, it is necessary to develop theoretical, methodological and practical recommendations that are adequate to modern economic conditions and changes in the organizational and economic mechanism of the functioning of the agro-industrial complex of our country. The economic justification of the development strategy is particularly relevant in the context of the low level of efficiency of livestock industries and the decline in paid demand.

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## STOCK MARKET INSTRUMENTS AS AN EFFECTIVE CATALYST FOR INCREASING THE INVESTMENT ACTIVITY OF ENTERPRISES

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### Abstract

The article examines the problems of the development of investment processes, using the tools of the stock market, taking place in Kazakhstan. The theoretical aspects of the relationship between savings, investment and economic growth in the framework of various economic schools are considered, and the patterns that influence the formation of investment processes are summarized. The article substantiates the need to increase the importance of using the mechanisms of the financial market of the Republic of Kazakhstan in order to transform savings into investments. The paper identifies the key trends and shortcomings in the development of investment processes in Kazakhstan, and reveals the disproportions in the development of the Kazakhstan securities market. The dynamics of a number of key indicators are given: the ratio of own and borrowed funds in the structure of sources of financing for investment activities; the structure of investments in fixed assets attracted using securities market instruments. The functional role of the Kazakhstan securities market as a mechanism for the transformation of savings into investments is evaluated, and emphasis is placed on the need to give it an investment orientation.

**Keywords:** stock market, investment, securities, efficiency, stock market instruments, globalization.

Investing in the financial market provides greater opportunities for diversification of investment activities. Industry diversification involves investing in financial instruments of issuers of various industries. In developed markets, there is a growing opportunity to benefit from investing in such industries as software manufacturing, healthcare, and banking.

The globalization of the financial market is reflected in the development of the diversification capabilities of global institutional investors. In developed markets, there is considerable interest among institutional investors in investing in hedge funds and exchange-traded funds. Financial risk becomes global. The interconnection of the Kazakhstan financial market with the rest is being strengthened.

Investment management is an important area of the company's activity. Its main goal is to ensure the maximum possible profit in the current or long-term periods. This requires the development of management tasks that allow the implementation of investment objectives, taking into account a certain level of riskiness and liquidity of investments, as well as providing the possibility of rapid reinvestment of capital, in the event of changes in internal and external factors, the possibility of implementing social development programs. Thus, the implementation of financial and real investment management is important for achieving or maintaining a stable position and strong positions in the financial market [1, c. 335].

The implementation of investment activities is associated with the refusal of the company from part of the current profit, investing it in its own development, in projects, in securities or cash, counting on the return on these investments in the future. For financial investments, it is more typical to use temporarily available

funds to purchase securities that can be sold in a short time, in case of a need for cash. Capital investments, to a greater extent, are focused on the long-term development of the company, often, for their implementation, it is necessary to attract funds from various borrowed sources. The company also has the opportunity to use financial market instruments in order to attract funds, in order to finance its development or current activities [2, c. 94].

It is important to emphasize that the Kazakhstan market for financial investments is characterized by a fairly high level of risk, as well as low liquidity of most financial instruments. The return on investment in securities can often be lower than on alternative investment options. These factors make the stock market unattractive for investment investments.

One of the methods to increase the inflow of investment resources in the financial market is to expand the ways of making investments for a wider range of potential investors. To achieve this, various methods can be used, one of which is the development of mutual investment funds, which allow you to accumulate the funds of potential investors through the sale of shares, and carry out investment activities with their help. By accumulating significant amounts of cash, mutual funds are able to make larger investments. The advantage of this method of investment is the availability of investment for persons who do not have special knowledge about the functioning of the financial market.

At the moment, there is a positive trend in the growth of the capitalization of mutual funds, but their share in the total volume of financial investment is not large. This is due to the lack of awareness and financial literacy of potential investors, as well as the unstable

economic situation that prevents the formation of free cash or savings.

More active involvement of investors in the activities of funds is required, which can be achieved by publishing information about the activities of these funds, their advantages, ways of making investments and the benefits received by depositors.

The activities carried out will contribute to the implementation of the re-distribution function of the financial market, and the companies that have received investments will have more opportunities for development. In the future, this may lead to an increase in the efficiency of the financial market as a source of investment formation, since an increase in the number of transactions with securities contributes to an increase in their liquidity, which is one of the factors of market competitiveness.

The implementation of these measures requires the participation of the State. The situation in the financial market is unfavorable, and self-regulation of the market is not effective. To mitigate the manifestations of the crisis situation, state intervention is necessary, and the application of the Keynesian economic model is currently quite relevant.

Today, the financial market is part of the global financial and economic instability, the origins of which are located outside of Kazakhstan [3, p.122]. Over the past decades, the republic has become economically stronger and has successfully integrated into the world markets in many positions, in particular, it should be noted the high degree of integration of the banking system into the world financial system. At the same time, it should be noted that this integration process was accompanied by an excessive increase in external borrowing and, as a result, increased vulnerability of the national economy to external risks.

In modern conditions, the directions of development of the financial sector should take into account the

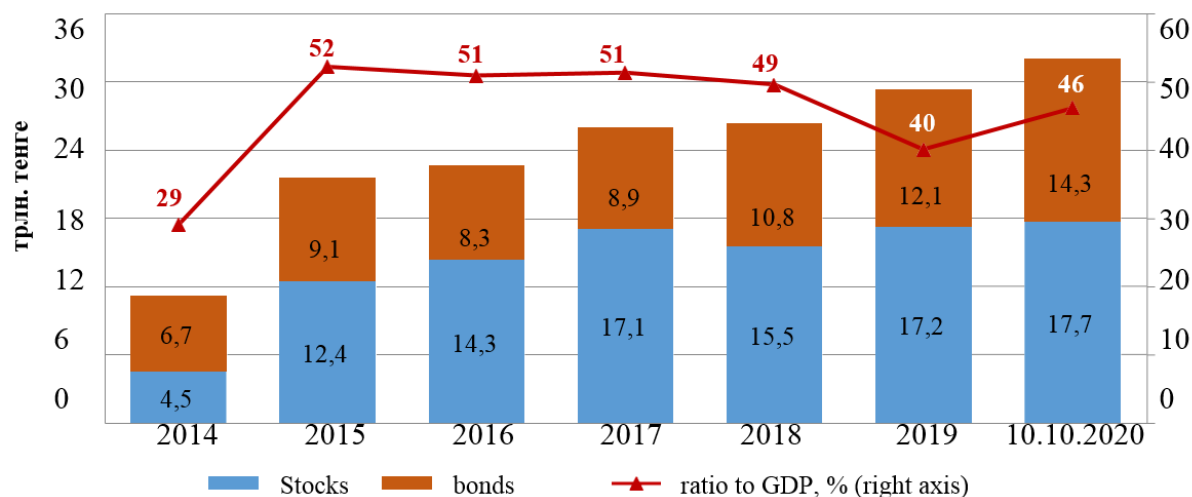
changes taking place on a global scale. Against the background of the strengthening of integration processes, coordinated unified approaches to the regulation of national financial markets are being developed [4, p. 6]. The Republic of Kazakhstan and its financial market do not remain independent of global trends. The best international practices and regulatory standards are being actively implemented.

In accordance with the adopted Concept of Financial Sector Development until 2030, the goal is to create a competitive financial sector and increase its efficiency in the redistribution of resources in the economy on the basis of the best international standards, including the OECD standards. This task is expected to be achieved in several stages.

The analysis allows us to conclude that market regulation is objectively necessary in Kazakhstan. First, it is directly related to the urgent need to find resources to finance urgent needs, both for public sector enterprises and for private entrepreneurs. Secondly, to finance the state budget. Third, due to the formation of new indirect mechanisms of control over the money supply by the National Bank of the Republic of Kazakhstan.

The main indicator of the state of the securities market is the indicator of its capitalization. As can be seen from the presented data, the capitalization of the non-state securities market is characterized by unstable trends. The decline in indicators occurred in 2014-2020 as a result of the emerging negative trends in the global capital markets.

As of October 1, 2020, the total capitalization of the KASE stock market amounted to about 32 trillion tenge, or 46% of GDP (Figure 1), of which 17.7 trillion tenge is accounted for by the capitalization of the stock market, and 14.3 trillion tenge is accounted for by the volume of corporate debt in circulation.



Pic.1. KASE capitalization

Since 2014, KASE's capitalization has grown by 286%, increasing both due to the growth of the stock market by almost 4 times, and due to the growth of the bond market by 2 times. The growth was caused by an increase in the number of shares from 79 to 138 issues and bonds from 75 to 261 issues in the official list of

KASE and an increase in their value. The capitalization of the AIX stock market is about 6.9 trillion tenge.

According to the World Bank statistics, in 2019 Kazakhstan is at the level between the countries of Central Europe and the Baltic States and Turkey (Figure 2).

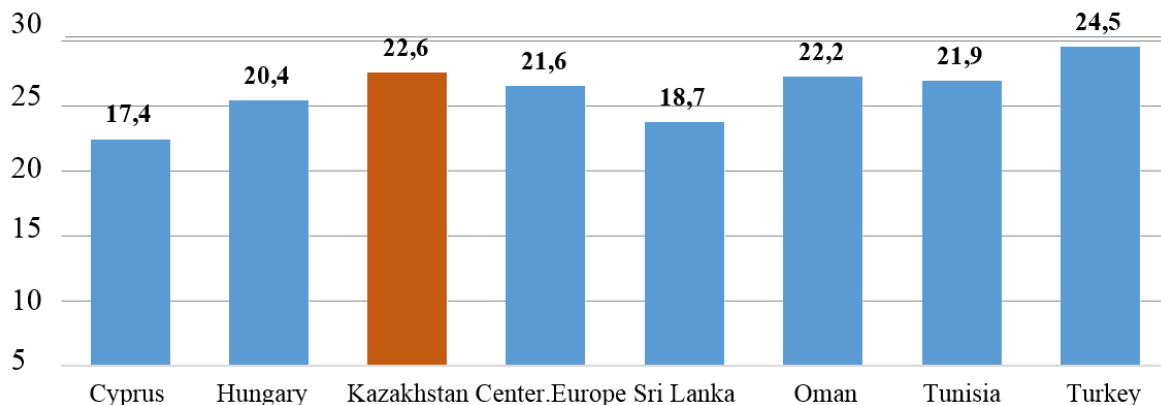
According to the GIC/WEF report for 2019, Kazakhstan ranks 68th out of 141 countries in terms of

KASE's market capitalization to GDP, which is significantly higher than the comparative indicators for other sectors of the financial sector of Kazakhstan (for example, in terms of «Loans issued to the private sector to GDP» (93rd place) or «Insurance premiums to GDP» (113th place).

In the ranking of the World Federation of Exchanges, according to preliminary results for May

2020, KASE ranks 47th in terms of market capitalization among all stock exchanges that are members of the World Federation of Exchanges.

Information on AIX is not available, because as of today, the AIFC exchange is not a member of the World Federation of Exchanges.



Pic.1. Equity market capitalization to GDP, in %

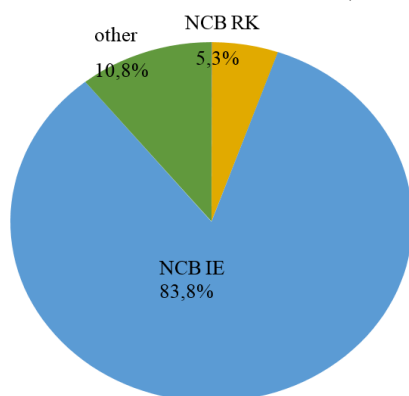
The subsequent improvement of Kazakhstan's position in international rankings in terms of market capitalization can be achieved, to a greater extent, by conducting new IPOs on the domestic securities market, or by increasing the market capitalization and value of companies already listed on the stock exchange.

Currently, the total number of active issues of securities registered in the State register of equity securities is 1,638. The KASE list includes a wide list of securities and other financial instruments available to investors, including: 138 issues of shares and 3 issues of GDRs; 261 issues of corporate bonds, of which 43.8% are Eurobonds, 66.5% are quasi-public sector bonds.; 271 issues of government securities, of which 125 issues of the IFC, 99 issues of municipal bonds of local executive bodies, 24 issues of short-term notes of the NBK and 23 issues of government securities of foreign states, such as the Sultanate of Oman, the Russian Federation, the Turkish Republic, Ukraine and the United States; 30 issues of securities of MFIs, such as the

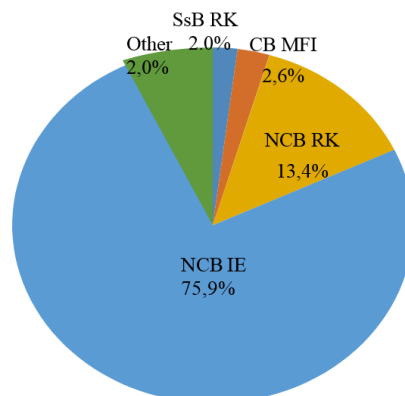
EBRD, the Asian Development Bank, the Eurasian Development Bank and the International Finance Corporation; 9 issues of investment fund units and 4 issues of ETFs, of which one is on the KASE index; 281 types of automatic repo with different maturities and securities pledged; 5 currency pairs and 6 types of futures.

Additionally, the AIX listing today includes 10 issues of shares/GDRs, of which 5 issues are dual-listed, i.e. the AIX exchange is not the main exchange for trading these securities, 15 issues of bonds, including IFRC euro notes and 34 bonds intended for private placement, 7 issues of securities of the ETF/ETN funds.

The assets of investment funds invested in securities amounted to 128.4 billion tenge. A significant part of the assets of investment funds invested in securities were investments in non-state securities of foreign issuers-75.7%, investments in non-state securities of issuers of the Republic of Kazakhstan made up 14.8% of the investment portfolio (Figure 3).



Pic.2. IF investment portfolio as of 01.01.2014



Pic.3. IF investment portfolio as of 01.10.2020

Compared to the beginning of 2014 (Figure 4), the share of non-state securities issued by the Republic of Kazakhstan increased from 5.3% to 14.8% and the share of non-state securities issued by foreign issuers decreased from 83.8% to 75.7%.

In 2018, a number of measures were implemented aimed at activating collective forms of investment by liberalizing the legislation regulating the activities of investment funds. In particular, the requirements for the creation and operation of investment funds have been simplified, namely, the requirements for the minimum size of the assets of a mutual investment fund and the number of unit holders have been eliminated, the investment opportunities of investment funds have been expanded by revising the investment limits, and restrictions on the investment of assets of a risk investment fund and a real estate fund have been eliminated.

In the future, it is planned to continue the policy of liberalizing the legislation on investment funds in order to activate collective forms of investment, including by providing access to the placement and circulation in the trading system of the stock exchange of shares and units of investment funds of risky investment, liberalizing restrictions on the investment of assets of investment funds in financial instruments.

Currently, almost 129.4 thousand accounts are open to investors in the Central Securities Depository (Figure 20), of which 127.3 thousand are open to individual investors.

In many respects, the increase in the retail investor base was achieved due to the IPO of two Kazakhstani companies: in 2012 – «KazTransOil» JSC and in 2014-KEGOC JSC within the framework of the state program «People's IPO». As a result of these IPOs, the retail investor base increased by 76 thousand accounts.

In order to attract investors to the stock market and simplify the terms of trade, since 2016, brokers have been able to provide electronic client services, which simplified access to the market for regional investors and allowed investors to trade financial instruments on the Kazakhstan stock market using remote access systems. Today, the number of ECB clients who use electronic services and trade through direct access systems is about 63 thousand, or 50% of the total number of investors.

In the future, it is planned to increase the share of retail investors through the privatization of national companies on the stock market, as well as increase the level of penetration of brokerage services among the population through the introduction of new tools for establishing relationships remotely.

Thus, as studies show, the lack of development of the securities market leads to a number of adverse consequences for the financial industry in particular, and the economy of Kazakhstan as a whole. One of these negative influences is the acute shortage of long-term financing (for a period of more than five years) for the real sector of the economy, there is a shortage of «long money». Currently, the sources of long-term financing are mainly used as loans: from state financial organizations and from commercial banks (to a lesser extent).

However, the developed stock market, as the world practice has shown, can effectively solve the problem of the shortage of long-term financing, especially for capital-intensive projects. And the securities market in Kazakhstan, of course, has a significant potential for development.

The Kazakh market is dominated by the situation when large shareholders buy large blocks of shares in companies in order to maintain control over the companies. In the future, these shares are not sold. Thus, in accordance with the norms adopted by international analysts, we can assume that these shares are simply not present on the market. With bonds, the situation is similar-institutional investors hold them, as a rule, until they are extinguished. This indicates the absence of a speculative component in the Kazakhstan securities market and the isolated nature of transactions with securities.

The peculiarity of the Kazakh economy is that the financing of the development of enterprises is carried out mainly at the expense of the own funds of the enterprises themselves and at the expense of loans received from second-tier banks.

In recent years, important quantitative and qualitative changes have taken place in the country's economy as a whole and in the financial market. The evidence supporting these changes is the recognition by the European Union and the United States of Kazakhstan's economy as a market economy and the assignment by three leading reputable international Agencies-Moody's, Standard & Poor's and Fitch [5, p.122].

The effective functioning of the stock market in Kazakhstan is hindered by a number of problems. Some of them are systemic in nature, reflect the relative youth of the Kazakhstan securities market and suggest equally systematic measures to overcome them. Others are more of a local temporary nature and are associated with the impact on the market of the global financial crisis that broke out two years ago, the impact of which is still noticeable today.

Among the main factors constraining the development of the securities market:

- impact of negative macroeconomic trends;
- increasing trends of globalization, manifested in the mutual penetration of stock market instruments outside the country;
- insufficient performance of rating agencies that determine the pricing of stock instruments;
- high transaction costs, complex listing procedures, the need to pass an audit;
- the reluctance of the founders to lose control of the company as a result of the «dispersion» of the share capital with the additional issue of shares-this explains the fact that most of the issues, unfortunately, are of a technical nature;
- lack of understanding of management about the feasibility of companies entering the stock market through the issue of corporate securities;
- incorrect pricing, yield on securities does not reflect the real state of affairs of issuers;
- imperfect technical infrastructure, lack of qualified intermediaries, small number of listed companies.

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## ECOLOGICAL TAX: ESSENCE, CALCULATION METHODOLOGY AND ACCOUNTING REPRESENTATION

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### Abstract

The article examines the essence of the environmental tax, its components and functions. The interrelation of the main factors in the field of ecological taxation is determined. The state of emissions of pollutants and carbon dioxide into the atmosphere for recent years has been assessed, the dynamics of the ratio of the environmental tax to the indicators of tax revenues and gross domestic product has been analyzed. The low efficiency of the ecological tax and the system of ecological taxation in general has been established. The composition of environmental tax payers is described, the object, tax base, calculation mechanism and the procedure for forming a tax return are revealed. A critical assessment of the essence of environmental accounting and accounting of environmental activities. Taking into account the research of scientists and their own opinion, the objects of accounting for environmental activities are identified and a system of analytical accounts for accounting for environmental tax liabilities is proposed.

**Keywords:** ecological tax, accounting, environmental accounting, Environmental activities, accounting for ecological.

**Formulation of the problem.** The current business conditions of business entities are unbalanced, preference is given to the economic component with the secondary social and environmental relations. The latest technologies and the development of society affect the environmental problems associated with the preservation and restoration of the natural environment. They occupy an important place among the global problems of mankind to ensure compliance with the priorities of sustainable development. One of the traditional and effective tools used by governments around the world to reduce the harmful effects of economic activity on the environment is resource payments, which include environmental taxes and rents.

The environmental tax is currently considered as one of the incentives for the rational use of nature and is the subject of research by scientists in various fields.

**The purpose of the study** is to reveal the essence of the environmental tax, its components and accounting generalization.

**Analysis of recent research and publications.** The study of problematic aspects of environmental taxation, accounting for environmental activities and tax liabilities is devoted to the work of many scientists: Gangal L.S., Gnatieva T.M., Deria V.A., Zamula I.V., Lepetan I.M., Ocheretko L.M., Prokopishina O.S. and others. Taking into consideration the importance of sci-

entific developments, the issues of accounting for environmental tax are relevant, because accounting information is a source of management decisions for sustainable development of the enterprise.

**Presenting main material.** The history of the environmental tax dates back to 1920, when economist A.K. Pigou introduced the idea of environmental taxation. The purpose of this was to influence the behavior of those responsible for environmental pollution through taxes, as well as to stimulate environmental activities through certain subsidies. In 1973, the European Union introduced an environmental action program that provided for the "polluter pays" principle. European countries have begun to actively apply the practice of environmental taxation. In Ukraine, the environmental tax was first introduced in 1992 and has undergone a difficult path of formation, as it was regularly changed and clarified (change of name, object of taxation, rate, intended use, procedure and collection authorities, etc.). During its existence, it was replaced by a fee for environmental pollution and a fee for environmental pollution. After the adoption of the Tax Code of Ukraine, the environmental tax was re-enacted and today we have a clear legal definition of the environmental tax and its basic elements.

According to Art. 14.1.57 of the Tax Code of Ukraine (TCU), environmental tax - is a national obligation payment, which copes with the actual volume of

emissions into the atmosphere, discharges of pollutants into water bodies, waste disposal, the actual amount of radioactive waste temporarily stored producers, the actual amount of generated radioactive waste and the actual amount of radioactive waste accumulated before April 1, 2009 [15]. This definition shows that this tax has different rates, which depend directly on the type of negative impact on the environment.

The essence of any economic category can be considered through the prism of the functions they perform. And the ecological tax realizes the maintenance during performance of functions. Among scientists and practitioners, it is distinguished from two or more functions, which are divided into basic and additional (Table 1).

Table 1

Functions of the ecological tax	
Functions	Characteristic
Basic	
Fiscal	consists in state stimulation of emissions and wastes at a favorable low level.
Regulatory	providing state budget revenues is a secondary function, as the share in the structure of revenues from this tax is insignificant.
Additional	
Distributive	is that they can be considered as a special state tool for redistribution of gross domestic product of the country to ensure the solution of environmental problems and achieve efficient and rational use of natural resources.
Stimulating	is seen as an opportunity to influence the development of environmentally and energy efficient or reduce hazardous industries.
Control	manifested in their use by the state to respond in a timely manner to the balance, efficiency and effectiveness of existing tax rates and benefits.
Social	these two functions are closely interrelated and are to ensure safe living and working conditions of the population, increase environmental awareness of citizens, increase the level of environmental friendliness of production.
Ecological	

Source: formed for [13, p. 109; 20, p. 112]

We believe that the most inherent in the environmental tax are two functions:

1) regulatory - it lays down the ideology of the environmental tax and is to provide opportunities for the state to stimulate or discourage certain areas of life, including the level of man-made load;

2) distribution - designed to accumulate funds for the restoration of resources used.

These functions provide research of efficiency of the ecological tax:

- study of the dynamics of emissions (analysis of the regulatory function);
- study of the state budget revenues of Ukraine

(analysis of the distribution function).

According to the functions of the environmental tax, revenues from its payment should be a source of funding for environmental measures, and its amount should be sufficient to implement measures to compensate for the damage caused to the environment by polluters. Therefore, the state is interested, on the one hand, in maximizing the revenues of the environmental tax, as it is one of the sources of budget revenues, and on the other hand, in minimizing pollution that worsens the state of the environment. This contradiction is due to the influence of the factors presented in table 2.

Table 2

The relationship of the main factors in the field of environmental taxation		
Factor	Relation to:	
	Volumes of environmental tax revenues	The state of the environment
Number of businesses that carry out activities that are subject to environmental taxation	Direct	Converse
The intensity of such activities	Direct	Converse
Application of technologies and equipment that reduce the negative impact of activities on the environment	Converse	Direct
Environmental tax rates	Direct	Direct*

\* an increase in environmental tax rates will improve the state of the environment, provided a) spending these revenues on environmental measures and b) encouraging polluters to reduce the tax burden by modernizing production.

Source: [9, p. 8]

In Ukraine, the environmental issue is still open. Emissions of pollutants and carbon dioxin into the atmosphere in recent years (Table 3), although it has a dynamic to decrease, are still too high.

Table 3

**Air emissions total and carbon dioxide emissions**

Year	Air emissions total			Carbon dioxide emissions		
	total, thsd.t	including		total, mln.t	including	
		stationary sources	mobile sources <sup>1</sup>		stationary sources	mobile sources <sup>1</sup>
2016	4686,6	3078,1	1608,5	150,6	150,6	...
2017	4230,6	2584,9	1645,7	124,2	124,2	...
2018	4121,2	2508,3	1612,9	126,4	126,4	...
2019	4108,3	2459,5	1648,8	121,3	121,3	...
2020	4017,3	2238,6	1778,7	109,1	109,1	...

<sup>1</sup> since 2016 - on road transport

Source: [4]

At the same time, today we have a situation where environmental tax rates are rising sharply every year and budget revenues are growing. Despite the fact that revenues from this tax are growing, the share in the structure of budget revenues and GDP is very low (Table 4).

Table 4

**Dynamics of the ratio of environmental tax for 2015-2019**

Indicator	Year					2020
	2015	2016	2017	2018	2019	
Revenues of the environmental tax to the state budget, UAH million	1105,4	1619,2	1720,8	2779,6	3854,4	*
Tax revenues to the state budget, UAH million	409417,5	503879,4	627153,7	753815,6	799776,0	851115,6
Tax revenues to the consolidated budget, UAH million	507635,9	650781,7	828158,8	986348,5	1070321,8	1136687,2
GDP, UAH million (at actual prices)	1979458,0	2383182,0	2982920,0	3558706,0	3974564,0	4194102,0
The share of environmental tax in the structure of state budget revenues, %	0,27	0,32	0,27	0,37	0,48	*
The share of environmental tax in the structure of consolidated budget revenues, %	0,23	0,23	0,21	0,28	0,36	*
The share of environmental tax in GDP, %	0,06	0,07	0,06	0,08	0,1	*

\* there are no data for calculation

Source: [12; 16]

The analyzed data show that the system of ecological taxation in Ukraine is inefficient and does not meet all the needs of the state in terms of environmental protection. Also, the costs of environmental protection are at a low level, as evidenced by statistics [12]: in 2016 they amounted to 32488702.1 thousand UAH, in 2017 - 31491958.5 thousand UAH, in 2018 - 34392270.3 thousand UAH, in 2019 - 43735862.1 thousand UAH, in 2020 - 41332201.7 thousand UAH.

The results of research indicate a low efficiency of the environmental tax and, as a consequence, the system of environmental taxation in Ukraine in general, because:

- the introduction of the environmental tax did not lead to significant reductions in emissions (reduction of this indicator after 2014 is a consequence of the reduction of total industrial production in Ukraine);
- the amount of revenues to the state budget from the environmental tax is insignificant, does not cover the full loss due to environmental degradation and is not a significant source of filling the state budget (nei-

ther the regulatory nor fiscal functions of the environmental tax are fully implemented) [13, p. 109].

Scientists note that with the effective functioning of the environmental tax, the state cares not only about the welfare of direct market participants, but also about the welfare of those who have suffered from the negative effects of environmental damage [19, p. 162].

First, the environmental tax directly implements the internalization of external effects on the environment. Compared to general instruments of environmental regulation, the environmental tax directly increases the cost of production of market economies, and then reduces their rate of return, forcing businesses with high energy consumption, high emissions and high levels of environmental pollution to use effective means to develop environmental production [19, p. 162].

Second, the environmental tax is based on the actual emission of pollutants, which is practical and effective. Some Western countries use emissions rights and carbon trading as tools to economically stimulate environmental regulation based on total future pollutant

emissions. The complexity of operation is mainly focused on how to determine the total amount of pollutant emissions and how to control market economy entities that do not meet pollution standards. The environmental tax is levied on the basis of the actual discharge into wastewater, as well as for the behavior of environmental pollution of most businesses, which compensates for the lack of general economic incentives for environmental regulation [19, p. 162].

Third, legislation and the application of the environmental tax are stronger and its impact wider. Compared to the administrative means of environmental regulation, environmental taxes in most countries have established specific content and rules for the implementation of environmental tax through legislation, such as the object of tax collection, tax rate, tax reduction and return mechanism. Implementing the standard of quantitative collection, determining the collection process and assessing the effect of collection, the environmental tax provides strong legal support to the relevant government administrative departments for special work to improve environmental management [19, p. 163].

Taxpayers [15] are business entities, legal entities that do not conduct economic (business) activities, budgetary institutions, public and other enterprises, institutions and organizations, permanent representations of non-residents, including those who perform agency (representative) functions in relation to such non-residents or their founders, during the activities of which on the territory of Ukraine and within its continental shelf and exclusive (marine) economic zone are carried out:

- emissions of pollutants into the atmosphere by stationary sources of pollution;
- discharges of pollutants directly into water bodies;
- waste disposal (except for the disposal of certain types (classes) of waste as secondary raw materials, which are placed on their own territories (objects) of economic entities);
- generation of radioactive waste (including already accumulated);
- temporary storage of radioactive waste by their producers beyond the period established by the special conditions of the license.

Thus, ordinary businesses will act as payers of environmental tax only when they carry out:

- 1) emissions of pollutants into the atmosphere by stationary sources of pollution (paragraph 240.1.1 TCU).

It should be noted that from January 1, 2019, entities that emit CO<sub>2</sub> into the atmosphere in the amount not exceeding 500 tons per year are not payers of the environmental tax (paragraph 240.7 of the TCU). However, as soon as the amount of CO<sub>2</sub> emissions exceeds the 500-ton limit, such entities are required to register as a taxpayer in the tax period (quarter) in which the excess occurred, and prepare and file tax returns).

Thus, a separate group of environmental taxpayers includes businesses that emit CO<sub>2</sub>. However, in practice, entities that operate stationary sources of pollution (domestic boilers, boiler rooms, etc.) emit various pollutants at the same time, including CO<sub>2</sub>. And for all

these pollutants, the environmental tax has been paid since ancient times. Therefore, such entities will still be considered a payer of environmental tax for pollutant emissions. Therefore, the condition of separate registration by the environmental taxpayer for CO<sub>2</sub> emissions of more than 500 tons is unrealistic in practice. It can only be used if the subject has a stationary source that emits only CO<sub>2</sub> (which is not realistic).

At the same time, the business entity will have to pay the environmental tax for CO<sub>2</sub> emissions only after reaching the 500-ton limit. And for other emissions - in each period in which such other emissions were made;

- 2) discharges of pollutants directly into water bodies (paragraph 240.1.2 of the TCU);

- 3) waste disposal, except for the disposal of waste as a secondary raw material on its own territories (paragraph 240.1.3 of the TCU). Usually this type of environmental tax is paid only by special organizations that actually carry out waste disposal in the sense of p. 14.1.223 TCU.

An enterprise that only generates waste and temporarily stores waste until such time as the transfer of waste to such a special institution is not a payer of environmental tax.

The object and basis of taxation are [15]:

- volumes and types of pollutants emitted into the atmosphere by stationary sources;
- volumes and types of pollutants that are discharged directly into water bodies;
- volumes and types (classes) of disposed waste, except for volumes and types (classes) of waste as secondary raw materials, which are disposed of on their own territories (objects) of economic entities;
- volumes and category of radioactive waste generated as a result of the activity of economic entities and / or temporarily stored by their producers beyond the term established by the special conditions of the license;
- volumes of electric energy produced by operating organizations of nuclear installations (nuclear power plants).

At the same time, the tax base for carbon dioxide emissions according to the results of the tax (reporting) year is reduced by the amount of such emissions in the amount of 500 tons per year [15].

Environmental tax rates are determined (Articles 243-248 of the TCU) by types of harmful substances and emissions that adversely affect the environment in UAH per 1 ton of pollutant emissions.

The tax reporting period for environmental tax is a calendar quarter. If the taxpayer in the course of economic activity carries out different types of environmental pollution or pollution with different types of pollutants, he is obliged to determine the amount of tax separately for each type of pollution and for each type of pollutant.

The mechanism for calculating the environmental tax is defined in the TCU by Article 249 "Procedure for calculating the tax".

Consider the example of calculating the environmental tax for air pollutants, because there are not many representatives of the categories of payers who discharge pollutants directly into water bodies and waste



disposal.

In order to calculate the environmental tax it is necessary:

- 1) multiply two values for each of the pollutants emitted into the atmosphere: volume and rate;
- 2) determine the amount of calculated products.

For example, we will calculate the tax for the four quarters of 2020 for over-limit emissions of carbon dioxide (Table 5). It should be noted that the TCU does not contain detailed information on how to calculate 500 tons to reduce the tax base, or in the enterprise as a

whole, or separately for each stationary source of pollution. Paragraph 249.2 of the TCU states that: if during the economic activity the taxpayer carries out different types of environmental pollution or pollution with different types of pollutants, such taxpayer is obliged to determine the amount of tax separately for each type of pollution or for each type pollutant. However, in the comments of the tax authorities, the 500-ton reduction affects the totality of CO<sub>2</sub> emissions from all its sources of pollution.

Table 5

**The procedure for determining the amount of CO<sub>2</sub> emissions for which the environmental tax is paid**

Quarters of 2020	CO <sub>2</sub> emissions for the quarter, t	CO <sub>2</sub> emissions from the beginning of the year, t	Exceeding the limit, t	Tax base (tax payable for the quarter), t	Tax rate, UAH for 1 t	Tax amount, UAH.
I	200	200	-	-	10,00	0,00
II	150	350	-	-		0,00
III	220	570	70	70		700,00
IV	180	750	250	180=750-500-70		1800,00
In a year	750	750	250	-		2500,00

Source: formed by the author

It would seem that the calculation is simple. However, the question arises: how and where to get data on emissions of pollutants. Information on which pollutants are emitted by a stationary source, as well as their hazard class is prescribed in special emission permits. Practice confirms that such permits are usually not available in most businesses that operate domestic gas or solid fuel boilers. They must pay the environmental tax even without a permit for emissions (prescribed in the Knowledge Base 120.05). Thus, taxpayers calculate the environmental tax on a quarterly basis, taking into account the actual emissions of each of the air pollutants. And the very definition of these volumes is the most difficult for accountants, because the mechanism is not prescribed in the TCU. However, practitioners have developed recommendations for determining the actual volumes of pollutants for different types of fuel on which stationary sources of pollution can operate.

Business entities that are payers of environmental tax form a quarterly Environmental Tax Return (Declaration) (without using the cumulative total), which also contains 6 annexes:

- Annex 1 "Calculation for emissions of pollutants into the atmosphere by stationary sources of pollution";
- Annex 2 "Calculation for discharges of pollutants directly into water bodies";
- Annex 3 "Calculation for the disposal of waste in specially designated places or facilities";
- Annex 4 "Calculation for the generation of radioactive waste (including already accumulated)";
- Annex 5 "Calculation for the generation of radioactive waste and paid for the purchase of sources (a) of ionizing radiation";
- Annex 6 "Calculation for temporary storage of radioactive waste by their producers beyond the period established by the special conditions of the license".

It is necessary to single out the peculiarities of submitting the Declaration to the controlling bodies:

- 1) the absence of emissions does not release from

the obligation to submit the Declaration, if it was previously submitted;

- 2) in order to terminate the filing of the Declaration, it is necessary to submit a statement on the absence of the object of taxation;

- 3) The declaration for emissions into the atmosphere, for discharges into water bodies is submitted at the location of pollution sources;

- 4) if there are several stationary sources of pollution within one settlement (village, settlement or city) or outside it (the code according to COATUU is the same), it is possible to submit one Declaration for such sources of pollution.

- 5) if the place of submission of the Declaration does not coincide with the main place of tax registration, the original of the Declaration should be submitted at the location of the source of pollution, and a copy - at the main place of registration.

The declaration is submitted within 40 calendar days following the last calendar day of the tax quarter. The tax is paid within 10 calendar days following the last day of the reporting deadline. At the same time, it should be taken into account that: the environmental tax for CO<sub>2</sub> is paid separately from the environmental tax for other pollutants, to a separate account in the Treasury (these payments have different budget classification codes).

It should be noted that the key role in reflecting the summary data in the Declaration is given to the objective formation of information about the objects and the tax base. And, as has been repeatedly proven, accounting is a system of forming a reliable and complete information base.

The urgency of the problems and areas of management of sustainable development of enterprises affect the organization and design of environmental management systems. Scientific research addresses the need for accounting for environmental costs and environ-

mental revenues, environmental accounting or accounting for environmental activities. None of these concepts currently have a normative definition, so in the scientific literature they are identified or complementary. It is also worth noting that most publications contain theoretical aspects, the practice of accounting is ignored.

To characterize the process of accumulation of information about the environment, the concepts of "environmental accounting", "environmental accounting in the enterprise", etc. are used (Table 6).

Table 6

<b>Scientists' approaches to the disclosure of the concept of "environmental accounting"</b>	
Source	Definition
Ilyichova O.V.	Environmental accounting is a system that can be used to identify, organize, regulate and present data and information on the state of the environment in kind and value.
Kirsanova T.O., Kirsanova E.V., Lukyanykhin V.O.	Environmental accounting at the enterprise - a system of detection, measurement, registration, accumulation, generalization, storage, processing and preparation of relevant information on the activities of the enterprise in the field of nature management and environmental protection in order to justify management decisions
Kozhukhova O.S.	Ecological accounting is an independent direction of accounting and its wide implementation will allow at the level of enterprises-nature users to intensify practical nature protection activity and to carry out information support of ecological controlling.
Laziness V.S.	Environmental accounting is the process of recognizing, evaluating and transmitting environmental information, which enables users of such information to make competent decisions and form opinion.
Lizogub R.P.	Environmental accounting at the enterprise is a system of identification, measurement, registration, accumulation, generalization, storage, processing and preparation of relevant information about the enterprise in the field of nature management in order to transfer it to internal and external users for optimal decisions.
Rubanova N.M.	Environmental accounting is the process of collecting, registering generalizations and reflecting in the system of environmental costs, natural assets, environmental funds, reserves and liabilities, as well as the results of economic entities to manage and determine the environmental potential of the enterprise
Sannikov I.M.	Environmental accounting - a systematic and documented process of obtaining and processing environmental data in order to manage and comply with the law
Sakhno L.A.	Environmental accounting at the enterprise is a system of detection, measurement, registration, accumulation, generalization, storage, processing and preparation of relevant information about the enterprise in the field of nature management in order to transfer it to internal and external users for optimal decisions
Taranicheva O.V.	Environmental accounting is a system that should be used to identify, organize, regulate and present data and information on the state of the environment in kind and value.

Source: [11, p. 51]

The analysis of scientific opinions shows a duplication of the definition of "environmental accounting" of the content of the normative interpretation of "accounting". The difference is only in the information about the field of nature management. This confirms that environmental accounting is a subspecies of accounting. Therefore, we completely agree with the idea of the expediency to use the concept of accounting of environmental activities of the business entity to denote the system of detection, measurement, registration, accumulation, generalization, storage and transmission of information to users about the impact of the entity's activities on the environment [5, with. 98]. Thus, the accounting of environmental activities is part of the accounting system of the entity.

Environmental activities in the enterprise are associated with the corresponding costs that directly or indirectly affect the economic performance of the enterprise. The amount of such costs in most enterprises is significant, but today the accounting of environmental costs is conducted unsystematically, they are not separated from the total cost, because they are not allocated to a separate object of accounting. This leads to a lack of reliable accounting data on the size, direction and

types of environmental costs of enterprises, which is impossible to do with the existing organization of accounting [2, p. 32].

From the point of view of Deriya V.A., ecological activity of the enterprise is a corresponding segment of its operational activity which should provide balance between public interests and interests of the enterprise as a result of which functioning the natural environment in that condition in which it was until [3, p. 195]. The scientist characterizes the ecological activity as part of the operating room. However, in scientific research, some objects are characterized by types of operating, investment [6] and financial [14, p. 53] activities. We agree with this opinion, because businesses can not only have business transactions related to the main activity, but also to buy and sell environmental facilities, have financial transactions to repay loans for capital investments of this nature, and so on.

Thus, among the objects of environmental activity that should be reflected in accounting, scientists have proposed to distinguish two groups:

- facilities that ensure the economic activity of the enterprise (environmental costs, natural resource potential, genetically modified organisms, industrial waste,

non-current assets for environmental protection, environmental liabilities, environmental income);

- objects that form the economic activity of the enterprise (ecological economic operations, ecological effect (profit, loss).

Environmental accounting should form information about:

- availability (in quantitative and cost terms), degree of development and ecological condition (quality) of natural resources;
- the presence of impacts (positive and negative) of the business entity on the environment;
- measures taken by the business entity to protect the environment, as well as their effectiveness [5, p. 98].

A large number of environmental problems requires the direction of environmental policy and activities of enterprises to address them and encourages the search for effective tools. One of such tools is the accounting of environmental activities of the enterprise, as it is necessary to measure and reflect the negative impact of man on the environment. In accounting, business operations of the enterprise are recorded, which are carried out using natural resources or lead to environmental consequences [11, p. 51].

It is worth noting if the current accounting system does not provide a sufficient systematic reflection of the impact of economic entities on the environment.

In this regard, scientists propose to supplement the system of accounting accounts.

If the scale of environmental activities at the enterprise is small, it is not structurally isolated, environmental services "on the side" are not provided, it is advisable to keep records of environmental costs in the 8th class of accounts on a separate account "Environmental activities" with the following sub-accounts:

- material costs;
- labor costs of colleagues working in the field of environmental protection;
- costs of social insurance for employees employed in the field of environment;
- depreciation of fixed assets for environmental purposes;
- environmental fees and charges;
- other environmental costs [21, p. 119].

In branch enterprises with a significant amount of environmental activity, which have specialized shops, provide other enterprises with environmental services, in addition to the specified separate account, it is advis-

able, in our opinion, to introduce the following sub-accounts, in particular:

- in the first class of accounts: fixed assets for environmental purposes; depreciation of fixed assets for environmental purposes; acquisition of fixed assets for environmental purposes;
- in the second class of accounts: natural resources (raw materials);
- in the fourth class of accounts: financing of environmental protection measures; reserve capital for investments in the field of environmental protection;
- in the 5th class of accounts: long-term environmental liabilities;
- in the 6th class of accounts: environmental fees and charges; environmental insurance calculations; remuneration of personnel employed in the field of environmental protection; calculations on social insurance of employees employed in the field of environmental protection;
- in the 7th class of accounts: income from the sale of environmental funds; income from the provision of environmental services;

- in the 8th class of accounts - a separate account "Environmental activities" with the allocation of the following sub-accounts: material costs; labor costs of employees employed in the field of environmental protection; social insurance costs of employees employed in the field of environmental protection; depreciation of fixed assets for environmental purposes; environmental fees and charges; other environmental costs [21, p. 119].

Returning to the main purpose of the study, we present the characteristics of the environmental tax and its mechanism for reducing environmental impact (Fig. 1).

Thus, the accounting of the environmental tax and calculations related to the determination of the tax base are an important element of the accounting process of economic entities that are payers of this tax. As already mentioned, one of the objects of accounting for environmental activities is environmental obligations.

The question of the essence of environmental obligations, as well as other objects of accounting for environmental activities, is thoroughly covered in the research of many scientists. The authors note that in the scientific literature, the concept of "environmental obligations" has an ambiguous interpretation: either there is an identification of environmental obligations with environmental costs, or they are determined by the consequences of environmental nature.

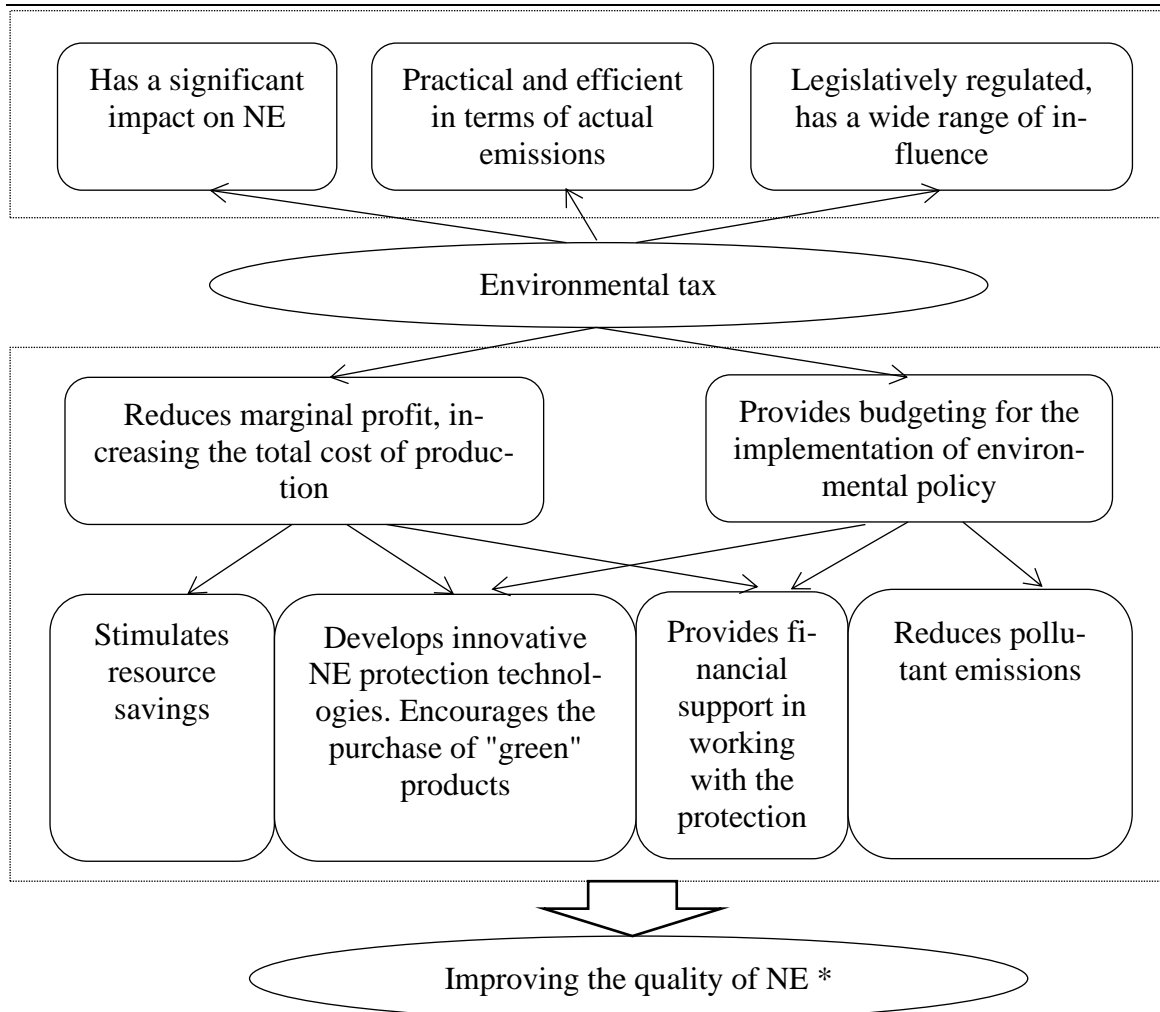


Fig. 1.

*Characteristics of the environmental tax and the mechanism of its interaction with the state of the environment*

\* NE – the natural environment

Source: [19, p. 162]

For example, some authors define "environmental obligations" as a consequence of the environmental nature, due to the interaction of enterprises with the environment, which can significantly affect the financial condition [1]. Others - is the environmental debt of the enterprise to the state and the social sphere for the damage to nature and at the same time an indicator that reflects the amount of damage in monetary terms [18, p. 80].

Currently, the unprecedented fact of confirmation of environmental obligations is the tax reporting of enterprises. At the same time, in the domestic accounting practice there is still no clear distinction between environmental costs and environmental obligations [18, p. 80].

Environmental commitments may arise as a result of [6]:

- implementation of the main activity (payment for the use of natural resources);
- non-compliance with the norms of environmental legislation, which causes compensation for damage, payment of legal costs, fines, etc.;
- voluntary actions of the enterprise to eliminate negative impacts on the environment, taking into account the concern for its reputation.

Environmental obligations can be of two types: contingent and real. They are also divided into long-term and current. At the same time, real current environmental liabilities should be recorded in the accounts of the sixth class, and long-term real environmental liabilities should be recorded in the accounts of the fifth class.

Current environmental liabilities are divided into groups - liabilities that arise: 1) during the use of natural resources; 2) during compensation of damage, fines; 3) during the elimination of negative impacts on the environment - and the relevant subgroups in order to determine the sections of information for the preparation of internal and external reporting of the enterprise [7, p. 121].

The first and second of the selected groups include environmental taxes provided by the legislation of the country. With regard to the third group of liabilities - liabilities arising from the elimination of negative environmental impacts - they arise on the basis of an agreement with counterparties to eliminate the negative effects of the enterprise on the environment, and may include other obligations, provided that the consequences of self-pollution of the enterprise are eliminated [7, p. 121-122].

Contingent environmental liabilities are formed on the basis that in the future the company will be forced to take environmental measures due to the pollution committed today. Such commitments are difficult to calculate due to: difficulties in identifying sources of emissions or discharges and taking remedial action; technological uncertainties that make it difficult to determine the level of pollution and the level of costs associated with measures to remedy the situation; lack of order of distribution of costs between pollutants; unregulated environmental legislation. Therefore, it is impossible to reflect contingent environmental liabilities in the accounting system [6].

Actual environmental liabilities may be reflected in the entity's accounting system in terms of analytics to accounts 64 "Settlements for taxes and payments", 63 "Settlements with suppliers and contractors" and 68 "Settlements for other transactions" [6].

According to the provisions of Instruction №291, the amount of taxes, fees (mandatory payments) is reflected in account 92 "Administrative expenses". Account 64 "Calculations for taxes and payments" is used to display settlements for taxes and mandatory payments. According to Instruction №291, this account is used to display information on the company's calculations for all types of payments to the budget. On credit, account 64 shows accruals, on debit - their payment. This account has four sub-accounts: 641 "Tax Settlements", 642 "Mandatory Payments", 643 "Tax Liabilities", 644 "Tax Credit". Calculations for the environmental tax are usually reflected on sub-account 641 using the analytical account "Environmental tax". The following correspondence of accounts will be displayed in the system of accounts of the enterprise:

1) accrued environmental tax: debit 92 credit 641 "Environmental tax";

2) the amount of tax is transferred to the budget: debit 641 "Environmental tax" credit 31 [8].

However, scientists propose to keep an analytical record of environmental liabilities in terms of counterparties and for each type of payment using the following sub-accounts:

- 6451 "Environmental tax" - shows the balance of the enterprise with the budget for the payment of environmental tax;

- 6452 "Environmental fines, penalties" - reflects the amount of accrued and paid fines related to late submission of environmental reports, non-payment of environmental tax and violations of environmental legislation;

- 6453 "Other environmental obligations" - the company's costs for exploration and more [1]. The introduction of additional sub-account 645, in our opinion, leads to the loss of the content of the classification of accounts and sub-accounts.

There is also a proposal to reflect in the accounting of environmental liabilities on sub-account 642 "Calculations for mandatory payments" in terms of analytical accounts: 642.1 "Environmental tax"; 642.2 "Payment for the use of natural resources"; 642.3 "Payment for compensation for environmental damage" [18, p. 82]. This approach is biased, as this sub-account is designed to account for mandatory payments.

We believe that it is appropriate to reflect the accounting of the environmental tax in accordance with current regulations on sub-account 641 of the analytical account "Environmental Tax" with the opening of the necessary analytical accounts, taking into account the types of pollutants:

- "liability for air emissions";
- "obligations for discharges of pollutants into water bodies";
- "waste disposal obligations";
- "obligations for the generation of radioactive waste";
- "obligations for temporary storage of radioactive waste";
- "fines, penalties for environmental obligations".

Accounting according to the proposed sections of the analytics will allow you to generate information about environmental obligations in order to effectively manage the enterprise.

The accounting content of taxes is explained by the fact that their calculation and payment to the budget is provided by the accounting system of taxpayers, in which taxes are classified as liabilities of the enterprise [17, p. 52]. Thus, the calculations of the environmental tax and its accounting reflection in the system of accounts is a partial accounting of environmental activities.

Accounting for environmental activities will allow:

- plan, standardize, control and analyze the costs of environmental activities;
- create conditions for stimulating environmental activities;
- to become a precondition for an in-depth study on a national scale of the "financial consequences" of environmental safety violations and to determine the impact of these costs on the profitability of enterprises and the price of products;
- will facilitate the problem of determining the economic efficiency of environmental measures and assessing the economic damage caused to society by environmental pollution;
- will assess the importance of environmental activities for the economy both at the level of one enterprise and at the macro level [18, p. 83].

**Conclusions.** The ecological activity of the enterprise is connected with its sustainable development. These activities lead to the emergence of objects of accounting, both operational and investment and financial activities. At present, the accounting of environmental activities is conducted unsystematically, there is no separation of individual objects of accounting. The existing organization of accounting does not allow to obtain reliable data on the size, direction and types of environmental costs of enterprises, income, results of activities and so on.

The reflection in the accounting of the business entity operations related to its environmental activities, will generate information to establish environmental management of the enterprise and its disclosure in order to inform the public about the results of such activities, which is one of the factors shaping the business image of the enterprise.

Arisen environmental problems caused by significant environmental pollution and depletion of natural resources require the organization of accounting for these objects in order to provide information about the studied objects to manage them. Therefore, there is an objective need to expand the objects of accounting and revise the system of accounting for environmental activities of the entity.

Taking into account the research of scientists and their own opinion, the objects of accounting for environmental activities are identified and a system of analytical accounts for accounting for environmental tax liabilities is proposed.

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## FINANCIAL INNOVATIONS IN CLIMATE RISK MANAGEMENT

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## ФІНАНСОВІ ІННОВАЦІЇ В УПРАВЛІННІ КЛІМАТИЧНИМИ РИЗИКАМИ

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### Abstract

The feasibility of climate risk management through further development of socially responsible investment (ESG) is examined in the article, ways to transform climate risks into financial risk are provided and innovative financial instruments to minimize climate risks are proposed.

### Анотація

У статті розглянуто доцільність управління кліматичними ризиками шляхом подальшого розвитку соціально відповідального інвестування (ESG), наведено способи трансформації кліматичних ризиків у фінансовий ризик та запропоновано інноваційні фінансові інструменти з метою мінімізації кліматичних ризиків.

**Keywords:** climate risks, financial risk, investor, green bonds, catastrophe bonds.

**Ключові слова:** кліматичні ризики, фінансовий ризик, інвестор, «зелені облігації», облігації катастроф.

**Актуальність.** Зміна клімату створює нові виклики для центральних банків, фінансових установ та економічних суб'єктів. Інтеграція управління ризиками, пов'язаними з кліматом в систему ризик-менеджменту є особливо складною через радикальну невизначеність, пов'язану з фізичними, соціальними та економічними проявами цих ризиків, які постійно змінюються та включають складну динаміку та ланцюгові реакції. Основним джерелом нових властивостей ризиків, пов'язаних із зміною клімату є незворотність та нелійність, коли невеликі зміни можуть призвести до значно більших змін, в тому числі в інших сферах. Це потребує інтеграції сталого розвитку у фінансову практику, пошуку відповідних управлінських рішень та розробки фінансових механізмів та інновацій мінімізації їх впливу. Ці міркування спонукали центральні банки створити Мережу центральних банків та наглядових органів для екологізації фінансової системи (*Network for Greening the Financial System NGFS*) в межах якої спільними діями сприяти зменшенню впливу кліматичних ризиків. Крім того, більшість міжнародних організацій докладає значних зусиль у цій сфері. Так, у вересні 2019 року Банк міжнародних розрахунків (*BIS*) запустив зелений облігаційний фонд *Investment Pool Fund*, що сприяє інвестиціям центральних банків у зелені облігації. Все це обумовлює актуальність дослідження.

**Постановка проблеми.** Важко передбачити яку форму прийматимуть кліматичні ризики, які будуть їх наслідки та як мінімізувати їх вплив. Проте розгляд цих питань має суттєве значення для збереження довгострокової фінансової стабільності в епоху кліматичних змін та розвитку фінансових інновацій.

**Виклад основного матеріалу.** Зростаючий обсяг досліджень науковців зосереджується на кліматичних ризиках. Ці дослідження показують, що кліматичні ризики можуть серйозно зашкодити економіці, збільшити системний фінансовий ризик, вплинути на фінансову стабільність.

На Всесвітньому економічному форумі, що відбувся у 2020 році у Давосі, було визначено Топ-10 загроз найближчими роками. Половина з них – це кліматичні, а саме: зміна клімату, вплив вуглецевих викидів, рукотворні екологічні катастрофи, втрата біорізноманіття, природні катастрофи.

За дослідженням Amnesty International, через зміну клімату 400 тисяч людей можуть померти передчасно, а до 2050 року рівень недоїдання та голоду на планеті зросте на 20%. Відбувається різке збільшення рівня атмосферного CO<sub>2</sub>, приблизно з 315 ppm у 1959 р. до 370 ppm у 1970 р. та 400 ppm у 2016 р. За даними метеорологічних станцій станом на 11 травня 2019 року концентрація CO<sub>2</sub> на Землі була вищою, ніж будь-коли в історії людства, і набагато вищою за 270–280 ppm, що панувала тисячоліттями до промислової революції. [1]

На планеті не можна дозволяти підвищення температури понад 1,5°C. Якщо глобальна температура збільшиться понад 2°C, одному мільярду населення землі не вистачить води. У разі підвищення глобальної температури на планеті на 2,5°C до 2100 року (порівняно з доіндустріальною епохою) під загрозою («значення клімату під загрозою» (VAR)) може опинитися близько 2,5 трлн дол. Фінансових активів. За гіршого сценарію, ймовірність якого становить приблизно 1% (99-й перцентиль клімату VAR), втрати світових активів сягнуть 24 трлн дол. США (17% їх загального обсягу). [2]. На думку експертів Лондонської школи економіки, ці оцінки складатимуть значну суму списання фундаментальної вартості фінансових активів, що з високою ймовірністю негативно вплине на світову економіку. На їх думку, обмеження потепління не більше, ніж на 2° C має фінансовий сенс для нейтральних до ризику інвесторів, і навіть більшою мірою торкнеться тих, які схильні до ризику. Через емоційне сприйняття людьми таких та інших причинно-наслідкових ланцюгів вони викликають найнесподіваніші реакції, які негайно відображаються на ціні фінансових активів.

Обмеження глобального потепління менше, ніж 1,5 ° C або 2 ° C вимагає збереження великої частки існуючих запасів викопного палива в землі. [3] Mercure та ін. [4] підрахували, що дискontовані втрати світового багатства, що виникають внаслідок загрози використання активів викопного палива, можуть становити від 1 до 4 трильйонів доларів, що значно нижче оцінки Міжнародного агентства з відновлюваних джерел енергії [5] у 18 трильйонів доларів.

Кліматичні ризики (CRR) в усіх їхніх проявах (рис. 1) стають все частішим явищем і несуть наслідки не тільки для людства, але і для фінансового сектору, впливаючи на фінансову стабільність. Фізичні ризики впливають на вартість фінансових активів у всьому світі та обумовлюють зміну методологічних підходів до оцінки фінансового ризику. Ризики переходу (трансферту), котрі обумовлені швидким переходом до низьковуглецевої економіки, можуть виникнути в результаті масового коригування цін на активи при розкритті інформації. Зміна економічних умов може вплинути на вартість активів дуже великих секторів економіки, що, своєю чергою, вплине на сприйняття інвесторами прибутковості і стійкості їх бізнесу. Якщо зміни будуть різкими, то потенційно це може спричинити фінансову кризу, або, як зазначає Марк Карні, «проциклічну кристалізацію збитків та призвести до стійкого посилення фінансових умов: кліматичний момент Мінського» [6]. Ризики відповідальності є наслідком збільшення компенсації, що виплачується економічним агентам, постраждалим від зміни клімату. Це впливає на фінансовий стан як страховика, так і на вартість акціонерного капіталу компаній, залежних від цих погодних явищ.



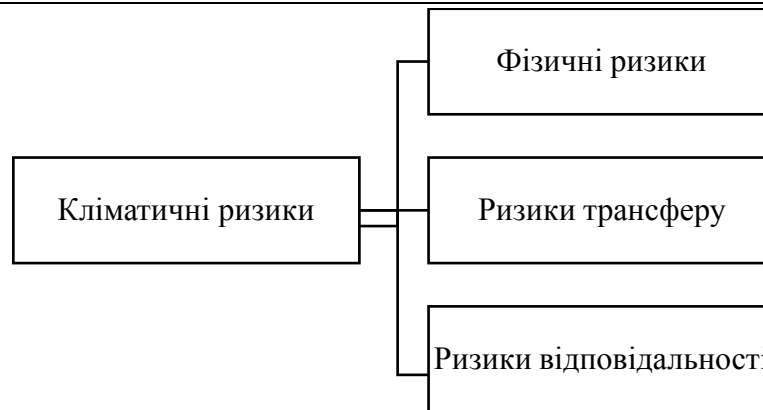


Рис. 1. Види кліматичних ризиків

Все це відбивається на зміні ідеології управління. В березні 2018 року Європейська комісія з фінансування сталого розвитку затвердила План дій, яким передбачено [7]:

- переорієнтація потоків капіталу на сталі інвестиції для досягнення сталого та інклюзивного зростання;
- управління фінансовими ризиками, які можуть реалізуватися внаслідок зміни клімату, погіршення стану навколишнього середовища і поглиблення соціальних проблем;
- підвищення прозорості та довгостроковості економічної і фінансової діяльності.

Визначені зміни зумовлюють необхідність змін в стратегії управління та розвитку соціально відповідального інвестування (ESG), яке є логічним розвитком концепції сталого розвитку. [8] Якщо остання визнавала за критерії економічні, соціальні та екологічні складові, то сучасна ESG концепція робить акцент на екологічній, соціальній та управлінській складових. Тим самим визнається, що економічний ефект – це результат управлінських рішень, що приймаються фахівцями, які мають нести відповідальність за прийняті рішення, а екологічний ефект передбачає упередження зміни клімату, адаптацію до змін клімату, які відбулися, та врахування впливу інших екологічних проблем. [9] Отже, має місце дуалістичність: з одного боку, важливо отримати економічно позитивний ефект, а з іншого – забезпечити дотримання ESG-критеріїв. Це означає, що всі фінансові рішення мають базуватись на етичних (G), екологічних (E) та соціальних (S) параметрах, або результатах скринінгу.

Розвинуті країни вже мають сформовану спільноту індивідуальних та інституціональних інвесторів, які прагнуть дотримуватися стратегії, форм і методів ESG. Стратегії ESG — це методи, що застосовуються інвесторами для формування портфелю спеціально відібраних активів, у відповідності до нефінансових критеріїв відповідальних інвесторів, які прагнуть отримати не тільки прибуток, але й забезпечити вирішення нагальних проблем сучасного суспільства.

Кліматичні ризики через ефекти (канали) вторинних наслідків (перетікання волатильності) та канали зараження впливають на діяльність банків, обумовлюючи фінансові втрати від зміни вартості

активів. Тим самим вони трансформуються у фінансовий ризик такими способами [10]:

- кредитний ризик: ризики, пов'язані зі зміною клімату здатні спричинити через прямий чи непрямий вплив погіршення здатності позичальників погашати свої борги, що приводить до зростання ймовірності дефолту (PD) та збитків з урахуванням дефолту (LGD);
- ринковий ризик: за різкого сценарію переходу на інші види ресурсів фінансові активи можуть зазнати змін у сприйнятті інвесторами прибутковості. Ця втрата ринкової вартості потенційно може призвести до «гарячих» продажів активів, що потенційно може спричинити фінансову кризу;
- ризик ліквідності: впливає на банки та небанківські фінансові установи. Наприклад, банк, чий баланс зазнає впливу кредитних та ринкових ризиків, може виявитися нездатним до рефінансування (ребалансування) в короткостроковій перспективі, що потенційно може призвести до напруженості на ринку міжбанківського кредитування;
- операційний ризик: цей ризик здається менш значним, але за певних обставин фінансові установи також можуть наражатися на цей ризик. Наприклад, на офіс (будівлю) банку можуть вплинути фізичні ризики (ураган, повінь, тощо), то це відіб'ється на його операційних процедурах;
- страховий ризик: внаслідок фізичних ризиків сектори страхування та перестрахування можуть опинитися у ситуації більших страхових виплат, ніж очікувалося, крім того наслідком перехідних ризиків може бути потенційне зниження цін на нові страхові продукти, що охоплюють зелені технології [11].

Нова парадигма ставить певні завдання, вирішення яких базується на розвитку фінансових інновацій, пошуку нових механізмів та інструментів їх вирішення. Одним з напрямів є розвиток «зелених» інвестицій. Інструментом інвестицій виступають «зелені» облігації.

«Зелені» облігації – це цільовий емісійний борговий фінансовий інструмент, за допомогою емісії якого залучаються кошти для фінансування екологічних проектів або проектів, пов'язаних з адаптацією до кліматичних змін. Тобто гроші від продажу таких облігацій спрямовуються на фінансування «екопроектів» і проектів із зниження кліматичних

ризиків в економіці. В останні роки інституційні інвестори збільшили свої інвестиції в акціонерний капітал і боргові зобов'язання за низьковуглецевими проектами. Наприклад, Пенсійний фонд Швеції виділив 21,8% свого глобального портфеля акцій для розміщення у низьковуглецеві проекти. Проте, порівняно з масштабом обсягу активів таких інвесторів, ці вкладення залишаються мінімальними. Якщо розглядати тільки великі пенсійні фонди країн ОЕСР, то у 2013 році прямі інвестиції в інфраструктурні проекти всіх типів становили 1% від загального обсягу їх інвестицій.

Впровадження таких фінансових інструментів для нашої країни є цілком прийнятним та необхідним. Умовами розвитку інвестицій класу «зелених» облігацій вважаємо: формування нормативної бази в частині правового визнання такого інструменту; створення ринку «зелених» облігацій; створення інституту незалежної екологічної експертизи, правила та вимоги якої є зрозумілими та визнаними у світі; проведення аудиту за цим напрямом; розвиток біржового обігу таких цінних паперів шляхом визначення правил торгівлі та стандартизації верифікації торгівлі; складання рейтингів емітентів та фінансових інструментів; розкриття інвесторами інформації з цих питань; вивчення досвіду інших країн, зокрема Китаю, щодо формування «зеленої» фінансової системи.

Посилення кліматичних ризиків та низькі процентні ставки сприяють розвитку облігацій катастроф, які забезпечують трансфер ризиків емітента на ринки капіталів, забезпечуючи підвищену дохідність для інвестора. Спочатку такі технології запобігання ризиків, відомі як *ART* (*alternative risk transfer*), були поширені в сегменті страхування ризиків природних катастроф, страхуючи компанії від надзвичайних подій. Згодом ці технології набули розвитку в діяльності банків. [12] *ART* визначають як фінансову програму, або програму управління ризиками, де одночасно використовуються техніка страхового та перестрахового ринків в поєднанні з банківськими методами хеджування та методами управління активами (сек'юритизація) на ринку капіталів.

Основні напрями альтернативного трансферу ризиків включають сек'юритизацію ризиків через облігації катастроф, пов'язані зі страхуванням цінних паперів і перестрахуванням пулу активів, торгівлю ризиками і погодними деривативами. Інші методи, які іноді розглядаються як частина *ART*, включають в себе страхування життя, пов'язане з сек'юритизацією перенесення ризиків довголіття. Іншими словами, це трансфер страхових ризиків на ринок капіталів. Таке взаємопоєднання продуктів страхового ринку, ринку перестрахування, банківських методів ризик-менеджменту та методів ринку капіталів для захисту від негативного впливу ризиків на природу, бізнесу та суспільства в цілому варто розглядати як один з найбільш помітних проявів конвергенції у фінансовій сфері. Ключова відмінність *ART* від традиційного страхового ринку в тому, що страхові ринки та ринки перестрахування

надають захист від ризиків, а ринки капіталів надають додаткове покриття за рахунок самостійності. Отже, *ART* – це інтегрований спосіб управління ризиками додатково до перестрахування.

В основу цієї конвергенції покладено облігації катастроф, які, на наш погляд, є універсальною фінансовою інновацією, котра може розглядатися з різних позицій. А саме: 1) як поширення технології сек'юритизації на сферу страхування і створення принципово нового типу сек'юритизації – сек'юритизації ризиків катастроф, що сприятиме збільшенню грошових потоків та ємності ринку; 2) новий механізм фінансування збитків, що зменшує навантаження на бюджет (емітентом можуть виступати державні установи); 3) як новий клас фінансових активів, що формує новий сегмент ІФР; 4) як можливий напрям розширення можливостей портфельної диверсифікації, оскільки його дохідність практично не корелює з ринками традиційних фінансових активів, крім того їхнє ціноутворення і ризик дефолту прямо не пов'язані з кредитним та процентним ризиками; 5) як екзотичний інструмент соціально-відповідальних інвестицій, оскільки їх різновидом є благодійні облігації катастроф. За даними *Financial Times* станом на початок вересня 2018 року загальний обсяг таких облігацій постійно зростає і досяг рівня 30 млрд дол., а емісія за 2018 рік становила 11,08 млрд дол. США.

**Висновки.** Вважаємо, що цей спосіб набуде найбільшого поширення на фінансовому ринку з огляду на те, що він дозволяє інвестору диверсифікувати ризики. Зважаючи на посилення турбулентності розвитку економіки, можна стверджувати, що потреба в такому методі буде тільки зростати, особливо в умовах, коли посилюється ефект перетікання волатильності на фінансових ринках.

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# PEDAGOGICAL SCIENCES

## ROLE OF PSYCHOMOTORICS IN CORRECTION OF THE PHYSICAL DEVELOPMENT OF EARLY AND PRESCHOOL AGE CHILDREN

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### Abstract

The article briefly examines the history of the formation and transformation of psychomotor, as a multidisciplinary field of science.

The **aim** of the study is to determine the methodological status of psychomotor skills in the correction of the physical development of children with developmental disabilities.

There were used following research **methods**: method of analysis and method of synthesis.

The **results** of the study determined the main directions of motivation in educational and pedagogical activities and made it possible to single out the components of the motivational field, where theatricalization of the motor-game activity is the most effective in correcting psychomotor disorders in children.

At the end of the article, the following **conclusions** were done:

1. Psychomotorics as a part of psychological science has undergone significant transformations over the past 100 years, starting with the basic studies about the reflex and ending with studies of the psychomotor of a human based on the cultural paradigm.

2. Since psychomotor is originally a multidisciplinary field of science, there is still no unified conceptual approach to understanding it in its various fields (psychology, pedagogy, medicine, rehabilitation and others), which complicates the interaction of specialists of different fields.

3. With regard to the study of the possibilities of psychomotor skills in the physical development correction of children, a methodological approach looks productive, in which the motor functional system is recognized as the main platform of psychomotor manifestations, supplemented by an adaptive and managerial superstructure in the form of a psychological component. It should be about the motor-psychic functional system (MPFS), as a constant (strategic) and temporary (tactical) integration of the motor and mental, dominantly forming at a particular moment in time to achieve the most rational (successful) solution of the life task.

**Keywords:** psychomotor skills, children of early and preschool age, psychomotor disorders, physical development, correction.

### 1. Introduction

In modern conditions, the number of children with developmental disabilities is growing steadily. Various biological, psychological and social factors contribute to the progression of the number of children with psychomotor disorders.

Psychomotor as a special type of human activity is a multidisciplinary subject area of scientific knowledge and psychological and pedagogical practice, known as the psychology of voluntary movements, motor activity and motor sphere.

The academic works [6, 7] are devoted to this problem.

It should be noted that the beginning of the study of the above problem was devoted to the work of physiologists, where they indicate a significant role in the development of the child's psychomotor brain activity and associated with it the higher nervous activity [3, 5].

On the other hand, psychologists have identified the characteristics of a person's temperament and identified the outstanding characteristics of each of them, as well as the behavioral reactions inherent in a particular type of temperament. [1, 2].

Despite significant scientific research in various

fields (medicine, psychology, pedagogy), there is still no clear concept of psychomotor, its deviations in children and ways of correction with the help of physical education, which determined the purpose of our study.

The aim of the study is to determine the methodological status of psychomotor skills in the correction of the physical development of children with developmental disabilities.

### 2. Research methods

The method of analysis made it possible to identify the features of the development of children psychomotor skills. The method of synthesis made it possible to define the concept of "psychomotor" in the form of a motor-psychic functional system (MPFS), as a permanent (strategic) and temporary (tactical) integration of the motor and mental.

### 3. Results and discussions

In the basic studies of *I. M. Sechenov*, devoted to the reflexes of the brain, it was shown that any reflex and mental act ends with a motor or ideomotor act, and muscular movement is the primary element of human activity. According to the author's definition, "the entire multifariousness of cerebral activity ultimately comes down to only one phenomenon - movement." For the

first time, the term "Psychomotor" was proposed and described by him in 1862.

The scientist understood man as a bodily-spiritual being, which should be studied comprehensively: from the mental and physiological sides. He argued that the reflex should not be considered only as a mechanical reaction to the effects of the external environment, since in the article "Reflexes of the Brain" he tried to analyze only the outer side of reflexes, one of the aspects of its implementation.

It should be noted that the starting point of the scientist's reasoning was the assumption, that the functioning of the brain can be represented as a reflex "machine". For him, the idea of the human brain as a machine (even the most bizarre in the world) is productive, since it gives an approximately correct idea of its structure and its activity.

Researcher was also interested in the relationship between the products of consciousness and phenomena of a motor sphere, specifically: the outwardly visible mechanics of movements associated with mental phenomena (facial expressions, body expressiveness); the expediency of memorized movements in relation to a human's motives (memorized combinations of movements of an artisan); movements expressing processes occurring in consciousness (speech); movements that appear for no reason (familiar movements), etc.

The provisions developed by the scientist about the reflex as a universal dynamic mechanism for regulating human behaviour and activity, about the motor analyzer as an integrator of the analyzer systems of the individual, about the epistemological and praxeological functions of the motor analyzer, objectifying all forms of mental reflection in muscle movements, stimulated the study of central psychological mechanisms implementation of movements, outlined the ways of penetration into the mechanisms of mental regulation of human motor activity.

Such traditions were continued by *I. P. Pavlov*, who further developed the idea of the integrity and openness of the organism to the external environment and dispelled the myth about man as the center of unrelated principles - bodily and spiritual. The scientist included the concept of "behaviour" in the lexicon of physiologists along with the term "higher nervous activity" and proposed the concept of the natural science study of *the physiological and psychological aspects of the vital activity of the organism in their inseparable integrity*. He interpreted behaviour as an intrinsically valuable concept, not reducible either to physiological processes or to processes of consciousness, behind which stands "... a living organism, performing a number of activities ..." [5].

According to the new approach, mental, as well as physiological, was attributed to objective phenomena, and behaviour to phenomena that are not reducible to them, which occurs according to the laws of reflex activity, *with an integral mental component which is external to what is happening in the nervous system*. The mental component was assigned the role of a regulator of the organism's behaviour in a constantly changing environment. This approach predetermined the understanding that reflex activity is determined by the body

and is not limited only to the response to stimuli from the external environment, as previously assumed, but has a circular nature. The general scheme of the reflex acquired the following form: "... the receptor apparatus, the central station (centers), the afferent nerve with its working tissue ..." [5].

In this scheme, the psyche was assigned a signal function that was not initially set in the human nervous system but formed under certain conditions in the interests of the integrity and improvement of the living system, up to social (in the case of a human).

A significant breakthrough in understanding the psychological essence of a human was identification of two types of human behaviour:

1. The first type of behaviour is due to the signal self-regulation of the developing organism in accordance with the general rules of higher nervous activity in animals and humans.

2. Also, the scientist singled out special human mechanisms, fundamentally distinguishing his mental life and behaviour from an animal, and called them the *second signal system*. This special system was generated by the development of human culture and includes peculiar regulators of behaviour in the form of signs, that are not reducible only to the simplest conditioned reflexes.

In his studies, the reflex appeared to be the central concept in explaining different types of human behaviour, including his motor activity. The reaction of the organism was now recognized as selective in relation to environmental influences. The scheme of the reflex acquired a circular character, and the complex of muscle reactions itself was considered by the scientist as an active factor in the relationship of the whole organism and the environment. At the same time, the only explanation of the mechanism of reflex activity according to Pavlov was "paving the path in the central nervous system with more and more repetition of the stimulus", which postponed the participation of mental functions in human behavioural acts.

Meanwhile, *V. M. Bekhterev* tried to understand the neuropsychic sphere of human activity through the prism of reflexology. Creating a natural science paradigm in psychology, he relied on the use of exclusively objective methods of analysis. Manifestations of mental activity were considered by him in the context of the data of physiology and neurology of higher nervous activity as processes accompanying acts of behaviour. It is fundamentally important in understanding of his studies to limit the research of the material side of both conscious and unconscious mental processes. The reflex was recognized by the scientist as *the main unit of analysis of the neuropsychic activity of a human*, understood as a universal dynamic mechanism underlying the reactions of any animal organism. Human activity (in a broader sense - behaviour) appeared in this concept in the form of reflexes sum that differ in complexity and character, and the characteristics of the organization. He understood movements in the structure of a human's neuropsychic activity as an external manifestation of the vital activity of his organism, an expression of his mental life in its various manifestations. This applied equally to simple combination reflexes and

more complex manifestations, which he called personal movements, or, in cases of more complex motor reactions, "*personal actions and deeds*". The *neuropsychic processes* act as a unit of the neuropsychic sphere. The scientist believed that all mental processes are the essence of not only subjective experiences but at the same time material processes; that there is not a single mental process that would be only subjective or spiritual and would not be accompanied by certain material manifestations. He urged to talk about the same process, which is expressed simultaneously by material or objective changes in the brain, as well as subjective manifestations and argued that both are the expression of the same single neuropsychic process. Therefore, in order to avoid any misunderstandings and to eliminate the long-established opposition of the spiritual to the material, the scientist suggested talking about the neuropsychic processes [1].

Thus, neuropsychic activity, manifested in involuntary and voluntary movements, actions and deeds of a human, is essentially derivatives of the primary irritability of the cellular protoplasm. All motor manifestations, starting from elementary motor processes of the simplest cellular organisms in the form of contractility of their protoplasm and ending with various manifestations of human movements, are nothing more than the result of the most complex processes of his neuropsychic activity. The process of development of neuropsychic activity consists of *the education of combination reflexes*, including, on the one hand, the processes of differentiation in the sense of the development of combination reflexes under the influence of more and more frequently repeated external stimuli, on the other hand, in their selective combination (integration).

The most important point in the objective psychology should be considered the conceptual position, according to which the development of the neuropsychic sphere occurs not only due to the "anatomical traces" left by the nerve centers after external impressions but also due "traces" temporarily stalled due to internal or external inhibition of the path combination reflexes, which are revived as soon as this inhibition is overcome for one reason or another. According to the researcher, the nerve current always rushes more easily along the once already beaten path as the path of least resistance, which is an expression of the general law of energy manifestation, carried out in the neuropsychic sphere [1].

In order to study the ontogenesis of the neuropsychic sphere, it should be consistently noted all those manifestations of neuropsychic activity, and especially motor reactions based on personal experience, which is found in a human from the day his birth. [6] At the same time, it is extremely important to pay attention to whether the studied motor function is the result of a simple reflex or an expression of personal experience, to the movement dependence on external and internal stimuli. In other words, whether the movements are the result of a directly excited external reaction, or as movements once performed, familiar to him. The problem of the motor functions study lies in the fact that in "... complex neuropsychic processes, the external reaction does not stand in the closest and direct relationship

with the irritation that has affected the body, but is a distant consequence of it, and the nature, and sometimes the direction of the reaction, is largely determined revived traces from previous effects on the body of the same or another kind, and in this revival of the previous traces the personality itself plays an essential role, formed by a set of constantly revived traces from internal irritations of the organism ... "[1].

Thus, all the variety of motor manifestations of living organisms, starting from the simplest motor acts in unicellular organisms and ending with the most complex manifestations of behavioural movements in humans, were recognized as the result of combined systemic processes of his neuropsychic activity.

A. A. Ukhtomsky made his scientific and practical contribution to the study of psychomotor from the standpoint of humanistic approaches. The transition from a purely mechanistic style of scientific thinking to a broader humanistic knowledge of a human as a bio-social creature made it possible to study the problem of psychomotor not only as mechanisms of the primary structure but as mechanisms of exercise, training, as a developing functional organ.

To explain human behaviour, the scientist introduced the concept of *dominant*, as the main principle of the functioning of nerve centers in the form of any temporary combination of forces capable to achieve any certain goal, as a certain energy fund of the body, which is spent at every moment mainly along a certain vector, and thus by the same token, other possible jobs are removed from the queue. According to the scientist, "... The energy fund of the body is unstable, on the one hand, it is spent on processes that go on by themselves, on the other hand, in the very process of work it can be replenished in excess due to forced processes ..." [7]. From this it follows that well-coordinated full-fledged muscle activity is beneficial to the human body, since "... when a certain muscle group works at full strength, and other muscles are excluded from the sphere of tetanic irritation and only fixes the working joints, this will be an optimally productive energy setting, while more or less sluggish and the erratic work of the muscles with low efforts will be energetically less beneficial, the weaker the efforts. Setting with maximum effort to one side with the exclusion of other muscles from the sphere of tetanic irritation is the dominant setting "[7]. In the course of this process, temporary connections with the environment are established, the body is enriched with new capabilities that expand the range of freedom of human motor behaviour. Formed organs function as a single organ capable of restructuring, their individual components can be replaced by others while maintaining the integrity of the functional system [7].

Scientist's perception of a human as a biosocial being made it possible to perceive the problem of human psychomotor skills not as "... mechanisms of the primary structure ..., but mechanisms of exercise", i.e. dynamically, in development. And the application of the dominant principle explained the active nature of human psychomotor as energetically beneficial to the human body.

These fundamental provisions in the studies of the above scientists created the prerequisites for the study

of psychomotor as a culturally determined mental function of a human. Having not received a clear answer from physiology about the control of human motor behaviour, domestic and foreign psychology in the twentieth century made such an attempt. But at the same time, its representatives did not manage to overcome traditional empiricism, methodological vagueness and multi-vector pluralism of scientific approaches, which gave rise to a set of contradictory ideas about the psychological essence of human motor activity. All this together did not allow to develop a unified conceptual vision of the psychomotor problem in psychology.

Today, the *cultural concept* of psychomotor becomes more and more relevant, in which a human (child) is considered not only as a neuropsychic (psychophysiological) being but as a representative of *Homo sapiens*, existing and developing in a certain cultural environment created by humanity in a broad and specific sense of this concept. Symbolical in this regard is the idea that the most important thing in the physical development of preschoolers is *figurative movements, which reflect the imagination*, and this is the key position of the child's psychomotor manifestations.

Yu. I. Rodin asserts that "human psychomotor skills exist not only and not so much in the space created by nature, but to a greater extent in the space of culture, which transforms the human body from a representative of the *Homo sapiens* into a cultural human. In other words, psychomotor activity is not inside the "body of an individual", but inside the human body. The latter is a more complex and broad formation, which includes not only an organism but also artificial, culturally mediated organs, which human has created and continues to create in the course of phylogenesis and ontogenesis. This refers to the construction of motor behaviour according to culturally given patterns or the construction on their basis of fundamentally new ways of solving constantly arising motor tasks" [6]. In his opinion, from birth, the organic body of a child has the potential to become cultured, according to the inclusion of the baby in the system of human relations. Culture permeates the child with positive energy, which allows him to realize and accept himself as a kind of unity, individuality, personality [6]. In his opinion, the recognition of the cultural determination of human psychomotor provides a chance to understand the psychological essence of human motor behaviour in living functioning, in the aggregate of connections with other living organismic formations and artificially culturally mediated organs in objective relationships. This raises *the problem of human psychomotor skills to the level of development of higher forms of behavior*. In the opinion of the researcher, only in this context should we consider the procedural plan of building movements, including the formation of a program of motor behaviour, its restructuring, decision-making on its implementation, a transformation of the "intention to act" into the corresponding "command signals" for initiating and controlling movements.

Further, the scientist puts forward an interesting concept that the place and significance of psychomotor in the integral psychological system of a human are determined by the actualization of this or that activity

(broader than behaviour) and the significance of psychomotor function in it. The border between the dominant position of psychomotor and its "presence" as an operational component of the activity (not only behaviour) implementation is indefinite, changing at different points in time. The latter means that *adaptive motor behaviour* of a human is achieved due to the integration activity of various mental systems, temporarily combined into a single functional system.

"From the above it follows that psychomotor skills are a complex psychological and developing system in the form of a temporary unification of various mental systems into a single functional organ capable of selectively reflecting objective information about human motor behaviour, controlling movements and effectively controlling them in constantly changing conditions" [6].

**Study limitations.** In the aspect of correcting the physical development of children with psychomotor disorders, we are somewhat confused by the author's dominant emphasis on the psychological essence of psychomotor manifestations. Apparently, it would be more objective to recognize the *motor functional system (MFS)* as the main platform of psychomotor manifestations, supplemented by an adaptive-managerial superstructure in the form of a psychological component. Perhaps, we need to talk about the *motor-mental functional system (MMFS)*, as a constant (strategic) and temporary (tactical) integration of the motor and mental, dominantly forming at a particular moment in time to achieve the most rational and adequate (successful) solution of the life task.

**Prospects for further research.** Prospects for further research may lie in the stream of the search for optimal ways to combine the correction of the motor component and the managerial mental component on the basis of the general cultural paradigm of the child's psychomotor manifestations.

## 6. Conclusions

1. Psychomotorics as a part of psychological science has undergone significant transformations over the past 100 years, starting with the basic studies of I. M. Sechenov about the reflex as a universal dynamic mechanism for regulating human behaviour and activity and ending with studies of the psychomotor of a human (child) based on the cultural paradigm, considering human behaviour in the context of the degree of his social domestication.

2. Since psychomotor is originally a multidisciplinary field of science, there is still no unified conceptual approach to understanding it in its various fields (psychology, pedagogy, medicine, rehabilitation and others), which complicates the interaction of specialists of different fields in achieving certain goals.

3. With regard to the study of the possibilities of psychomotor skills in the physical development correction of children of early and preschool age, a methodological approach looks productive, in which the motor functional system is recognized as the main platform of psychomotor manifestations, supplemented by an adaptive and managerial superstructure in the form of a psychological component. It should be about the motor-

psychic functional system (MPFS), as a constant (strategic) and temporary (tactical) integration of the motor and mental, dominantly forming at a particular moment in time to achieve the most rational (successful) solution of the life task.

### Conflicts of interest

There are no conflicts of interest.

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## THE USE OF THE FACEBOOK SOCIAL NETWORK IN FOREIGN LANGUAGE TEACHING OF STUDENTS OF THE MAIN STAGE OF SECONDARY SCHOOL

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## ИСПОЛЬЗОВАНИЕ СОЦИАЛЬНОЙ СЕТИ FACEBOOK В ИНОЯЗЫЧНОМ ОБУЧЕНИИ УЧАЩИХСЯ ОСНОВНОЙ СТУПЕНИ СРЕДНЕЙ ШКОЛЫ

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### Abstract

The article discusses the feasibility of using the FACEBOOK social network in foreign language teaching as an effective way of extracurricular interaction between a foreign language teacher and secondary school students. Examples of the provision of new material on topics of the English language through the functions of a social network through familiarization with text, audio and video materials are characterized. The training, didactic and control-evaluative possibilities of the social information resource FACEBOOK are considered.

### Аннотация

В статье рассматривается целесообразность использования социальной сети FACEBOOK в иноязычном обучении в качестве эффективного способа внеаудиторного взаимодействия учителя иностранного языка и учащихся средней школы основной ступени. Охарактеризованы примеры предоставления нового материала тем английского языка посредством функций социальной сети через ознакомление с текстовым, аудио- и видеоматериалом. Рассмотрены обучающие, дидактические и контрольно-оценочные возможности социального информационного ресурса FACEBOOK.

**Keywords:** social network FACEBOOK, means, pedagogical conditions, interactive teaching methods, additional linguistic educational environment, students of the main stage, interaction

**Ключевые слова:** социальная сеть FACEBOOK, средства, педагогические условия, интерактивные методы обучения, дополнительная лингвообразовательная среда, учащиеся основной ступени, взаимодействие

Современные тенденции организации иноязычного обучения учащихся основной ступени средней школы ориентируют учителя на применение интерактивных методов обучения. Использование средств социальных сетей позволяет внести в процесс обучения активные формы взаимодействия учащихся в условиях инфокоммуникационной среды Интернет. Характерность использования средств социальных сетей в иноязычном обучении соответствует потребностям личности современного учащегося в познавательной активности, и способствует выработке у школьников социально значимых качеств характера, отношений, поведения.

Суть построения учебного процесса заключается в вовлечении учащихся в коммуникационную среду, где школьникам предоставляется возможность проанализировать на практике, что они

знают, умеют и могут выполнить самостоятельно [1]. Главная и качественная составляющая взаимодействия вовлеченных в коммуникационный процесс - обмен знаниями и способами деятельности посредством эмоционально-духовного единения всех участников.

Социальные сети являются современным онлайн-инструментом иноязычного обучения. Одним из эффективных ресурсов сети Интернет в преподавании иностранного языка школьникам является сеть FACEBOOK. Это современный информационный ресурс, предназначенный для мгновенного обмена информацией, содержит многообразие возможностей, для оптимизации образовательного процесса обучающихся: размещать учебно-познавательную информацию, использовать информа-

цию, организовать двусторонний или многосторонний обмен между участниками учебного сообщества.

Сформированные, таким образом, сообщества образуют дополнительную лингвообразовательную среду для иноязычного обучения учащихся основной ступени средней школы. Тем не менее, специально организованные коммуникационные сообщества можно считать педагогическими условиями, созданными в рамках социальных сетей и являющиеся особой формой социально-образовательной структуры настоящего времени. Школьники активно пользуются ресурсами социальных сетей для достижения личных целей, поэтому будет целесообразным применить коммуникационные средства сетей для обучения иностранному языку на основе уже имеющихся мотивов и целей учащихся:

- вовлечение учащихся в языковое взаимодействие в сети FACEBOOK поможет проявить их самостоятельность в обучении,

- взаимодействие учителя и учащихся будет основано на доступной и мгновенной связи,

- возможность формировать учебную самостоятельность школьников через различные формы деятельности,

- возможность учителя осуществлять контроль деятельности учащихся в интерактивном режиме[2].

Учитель иностранного языка, организующий взаимодействие учащихся в сети Интернет выступает в роли фасилитатора учебной деятельности.

Создаваемое учебное сообщество характеризуется наличием образовательной и воспитывающей цели, задачами, что предполагает определение подходов и методов к решению конкретной учебной задачи. Поэтому следует перечислить ряд дидактических и контрольно-оценочных аспектов в педагогической деятельности с использованием сети FACEBOOK (Рисунок 1).



Рисунок 1 - Дидактические и контрольно-оценочные аспекты в педагогической деятельности с использованием сети FACEBOOK

Лучшей дидактической возможностью средств социальной сети является возможность организации многосторонней коммуникации участников, включая носителя языка, лучшей контрольно-оценочной возможностью – возможность учета самостоятельности и добровольности учащихся в развитии собственных исследовательских навыков.

Организуя учебное взаимодействие с учащимися в социальной сети FACEBOOK, учитель получает возможность учитывать самостоятельность и направленность школьников на взаимодействие в языковой общности. Учащиеся в процессе обучения заводят персональную учетную запись на информационном ресурсе, представляющей собой персональную страницу, на основании чего далее могут добавлять в список других участников учебного сообщества.

Школьники могут сами вступить в иные языковые сообщества, подписаться на публичные страницы образовательных сайтов для постоянного получения познавательной информации. В языковых сообществах учащиеся осуществляют активное обсуждение актуальных вопросов и учатся работать в сотрудничестве, что мотивирует их на самостоятельное усвоение и отработку иноязычного материала. Учащиеся, как субъекты коммуникаций, знакомятся с новыми моделями поведения и альтернативными способами обучения, одновременно осваивая информационные образовательные маршруты и нормы, получая навыки работы с контентом, ориентации и навигации в социальных сетях и взаимодействия с другими участниками. Обучающиеся в ходе учебного процесса постоянно находятся на связи с учителем и другими участниками сообщества, посредством чего приобретают опыт внеаудиторного общения и письма.

Учитель в ходе взаимодействия участников сообщества создает условия для проявления инициативы учащихся, занимается регулированием условий коммуникации и организует учебный процесс: предварительно готовит тему для обсуждения, формулирует вопросы, готовит задания, определяет регламент действий учащихся и оценочные измерители деятельности учащихся. Учитель в процессе подготовки занятия с использованием средств социальных сетей, должен предварительно проектировать предполагаемый объем материала и объективно оценивать сложность учебных задач [3].

Задания могут быть представлены в доступных для обучающихся интерактивных формах: текстовом материале, созданном в виде истории, аудио- и видеоматериале. При подготовке материалов соблюдается главный педагогический принцип: обязательный учет интересов школьников, актуальных возрастных проблем, в результате осуществляется подбор посильных задач, способствующих развитию и становлению личности учащихся. На этапе проектирования формулируются не только тема учебного задания (проекта), но и предполагаемая его завершённая форма. Упражнения для закрепления должны иметь тренировочную направленность коммуникативного и исследовательского характера: отработка языковых единиц и грамматических структур в диалоговых ситуациях, реальное

общение с представителями иностранной культуры, решение лингвистических и лингвострановедческих задач, исследовательские и творческие проекты, связанные с изучаемыми темами.

Таким образом, функциональность социальной сети позволяет оптимизировать процесс реализации общеобразовательных программ средней школы посредством их отработки грамматического, лексического и развивающего материала.

Использование инфокоммуникационных средств социальной сети FACEBOOK позволяет совершенствовать знания учащихся основной ступени средней школы с помощью интерактивности. Вовлечение учащихся в учебную среду социальной сети положительно воздействует на мотивацию школьников к изучению иностранных языков, влияет на повышения уровня овладения иностранным языком, способствует развитию речевых навыков.

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# PHILOLOGICAL SCIENCES

## DESCRIPTIONS AS AN ANALYTICAL STRUCTURAL MODEL OF ASSUMED NAMES

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## ДЕСКРИПЦІЯ ЯК АНАЛІТИЧНА СТРУКТУРНА МОДЕЛЬ ПСЕВДОНІМІВ

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### Abstract

The study reveals the peculiarities of the creation of secondary anthroponymic names of writers, analyzes the units of the descriptive type as one of the productive models of pseudonymous nomination, collected and characterized pseudonyms-descriptions, classified descriptive nouns into defined / undefined, qualification / qualification (axiological).

### Анотація

У дослідженні розкрито особливості творення вторинних антропонімічних найменувань письменників, проаналізовано одиниці дескриптивного типу як одну з продуктивних моделей псевдонімного номінування, зібрано та схарактеризовано псевдоніми-дескрипції, класифіковано дескриптивні номени на визначені / невизначені, кваліфікаційні / кваліфікативні (аксіологічні).

**Keywords:** description, pseudonym, secondary nomination.

**Ключові слова:** дескрипція, псевдонім, вторинна номінація.

Уведений у науковий обіг термін «псевдонімна номінація» вживається на позначення процесу й результату творення псевдонімів. На відміну від переважної більшості апелятивних і пропріальних одиниць, які склалися природним шляхом, самоназви постають як результат штучного антропонімічного називання. Номінатор має на меті позначити певним чином власний авторський образ, денотації підлягає творча суб'єктність, творче «я» іменованої особи.

Учені по-різному підходять до класифікації способів і засобів утворення псевдонімічних одиниць, залежно від того, який критерій береться за основу. Проаналізувавши класифікації способів творення псевдонімів, запропоновані вченими, можемо виокремити ряд найбільш продуктивних, зафіксованих в обраному для дослідження матеріалі: семантичне переосмислення лексем (лексико-сема-

нтичний спосіб) [3; 5]: *Українка, Вартовий, Джеждалик, Барвінок* та ін., дериваційні (використання словотворчих афіксів) [5]: *Оснoв'яненко, Карпенко, Саксаганський*, видозміна справжнього іменування автора (*Олександр – Олесь, Маркович – Марко*).

Услід за І. Ульяновцевою, диференціюємо два способи творення псевдонімів [4]:

1) пов'язані зі справжнім іменем автора (*Іван Нечуй-Левицький – Іван Левицький, Г.Коваленко-Коломацький – Григорій Коваленко*);

2) непов'язані зі справжнім іменем, асоціативні (*Малий Мирон, Джеждалик – Іван Франко, Панас Мирний – Панас Рудченко, Даніела Андруш – Наталія Мафтин*). Проте, на наш погляд, подана класифікація виявляє більшу спільність з семантикою антропонімів, аніж зі словотвірними властивостями.

Основними принципами номінації українських псевдонімів є відантропонімічний, відтопонімічний та

відапелятивний. Здебільшого за основу творення псевдонімних одиниць взято власні назви, загальні та назви географічних об'єктів. Однак псевдоніми різних розрядів мають свої особливості.

Семантико-структурні моделі літературних псевдонімів будуються, в основному, таким чином: аналітично (це модель зі структурою ім'я + прізвище, рідше – саме ім'я або модель, репрезентована цілим словосполученням (переважно дескриптивні номени) або реченням) чи синтетично (часткова видозміна прізвища чи імені за допомогою формантів).

Дескрипції – це синтетичні або аналітичні описові одиниці, що здійснюють номінативно-референційну функцію власного імені й використовуються для кваліфікації денотата за певною (постійною ситуативною, одиничною / комплексною) ознакою, виділяючи його з-поміж інших об'єктів [1, 296]. Матеріал нашого дослідження показує, що автори художніх творів часто звертається до такого типу самоназв. Найбільш продуктивними у цьому аспекті є письменницькі псевдоніми для означення сатирично-іронічного, комічного та глузливого спрямування. Наприклад: *Віршороб Голопупенко, Редакційний Приблуда; Невідомець жіночого роду* – Панас Мирний, *«Не плазун, але і без трону»* – К. Студинський та ін.

У процесі створення номінацій автори використовують два шляхи: або намагаються змоделювати їх найбільш наближено до уже існуючих лексем, що забезпечує потенційно можливе входження таких новотворів до загальнорозмовного узусу (*Малий Мирон* – Іван Франко, *баба Нона* – С. Русова), або наділяють їх яскраво виразними ознаками, що сприяє контрасту лексеми з іншими (*«Дід Василь Недобитий»* – С. Богданович, *«Дон-Кіхот не Ламанський»* – О. Андрієвський) [1, 297].

У процесі художнього задуму репродуцент-креатор не завжди послуговується уже існуючим лексичним тезаурусом, якщо одиниці, наявні в ньому, з певних причин не влаштовують його (недостатньо точні емоційно чи семантично; невдалі формально; серед них немає відповідної лексеми для позначення об'єкта, відсутнього в екстралінгвальному світі, але наявного в тексті тощо) [2, 234].

Як слушно зазначає Г. Віняр, «... оригінальне авторське словотворення демонструє читачеві прагнення вийти за рамки стереотипу, який донедавна тяжів цензурою над головою письменника» [2, 138].

Таким чином, бачимо, що одиниці дескриптивного типу є однією з продуктивних моделей псевдонімного номінування. Вслід за вченими, дескрипції диференціюємо на 2 типи [1, 296-297]:

- визначені (виконують ідентифікаційну функцію власного імені, використовуються для кваліфікації денотата за характеристикою, що однозначно виділяє його з класу відповідних об'єктів); у групі визначених виокремлюємо унікальні, що позначають єдиний у своєму роді предмет не тільки відносно до художнього тексту, але й в екстралінгвальній дійсності. Унікальні дескрипції, як правило,

мають латентний смисл і поза контекстом вимагають пояснення. Наприклад: *Гладкий штаб-лекарь – Пантелеймон Куліш, Любопитний Авер'ян – Григорій Квітка, Мойко-Келеберда, Антон з Почаєва паламар Богородицької зводниці – Ізміл Срезневський, Самотній Гриць – Григорій Коваленко, Сирота з України – Ф. Заревич, «Григорій вар Сава Скворода, Даниїл Майнгард» – Григорій Скворода.*

- невизначені (фіксують певну ознаку неокретизованого об'єкта). Особливість таких дескрипцій – функціонування у їх складі дейктичних слів як формальних показників невизначеності (*Хтось, Ікс – Володимир Самійленко, Номо politicus – Рудницький Іван*).

Окремо виокремлюємо класифікаційні (таксономічні) (об'єктивні описові номінації, що мають статус загальної назви (*Вікторок* – М. Кононенко, *Розмарин* – Іван Белей, *Мак* – Остап Терлецький) та кваліфікативні (оцінні) (*Гургурядько* – О. Цисс, *Віршороб Голопупенко, Павлусь* – Павло Чубинський).

Стосовно структурно-семантичних характеристик дескрипцій, зауважимо, що доцільно виділяти синтетичні однослівні, які непрямо номінують денотат, характеризуючи його за релевантно-постійною чи ситуативною ознакою) та аналітичні (полілексемні), у складі яких виділяємо дво- та полікомпонентні (це описові сполуки, що комплексно кваліфікують денотат [1, 295]. Проілюструємо прикладом багатоконпонентних дескриптивних сполук: *«В імені веча венской русской молодежи»*, *«Від одної часті львівської молодіжжі»* – І. Франко, *«Любопытный Аверьян, состоящий не у дел коллежский протоколист, имеющий хождения по тяжёлым делам и по денежным взысканиям»*. – Г. Квітка-Основ'яненко та ін., та синтетичних однослівних: *Паула* – І. Франко, *Полярний* – Іван Багряний, *Переходовець* – О. Кониський.

Таким чином, як показує матеріал дослідження, псевдонімні номінації дескриптивного типу складають велику частину у системі самоназв письменників.

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## HISTORICAL AND LITERARY STUDY OF RECEPTION IN KAZAKHSTAN

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*PhD Philology,**M.O.Auezov Institute of Literature and Art,**Almaty, Kazakhstan*DOI: [10.24412/2701-8369-2021-11-2-37-39](https://doi.org/10.24412/2701-8369-2021-11-2-37-39)**Abstract**

The article deals with historical and literary study of the reception of Kazakh literature in foreign countries. It is focused on the research works of Kazakhstani literary scholars such as Sh.K. Satpayeva, N.Zh. Sagandykova, M.Kh. Madanova, A.K. Tusupova, which are related to foreign reception of Kazakh literature. The thesis works "Kazakh literature in modern foreign reception", "Features of reception of Kazakh literature in the United States in the second half of the XX", "Features of the reception Makhambet Utemissov's poetry in the XX and early XXI century have been revealed. The book "Kazakh literature in the assessment of foreign criticism" has been analyzed, in which, for the first time in Kazakh literary criticism, foreign receptive material on the creative works of Kazakh writers and poets has been collected.

**Keywords:** Kazakh literature, reception, research, foreign countries.

For a deep and comprehensive study of the history of modern literature of the Kazakh people, it is necessary to take into account the achievements of the literatures of other peoples and perception of national literature in the context of the world literary community. The reception of the fiction work in domestic and foreign audience can have different nature and serve as an indicator of the demand for a particular national literature in the global context.

In modern works on literary studies, the issue of reception often has interdisciplinary character, since in various works it can be considered in view of classical history of national literatures as well as its certain branches, such as sociology of literature, literary comparative studies, etc. In Kazakhstani literary studies the historical-literary nature of the study of reception helps to extend knowledge of history of Kazakh literature and reveal new features of its development in view of the international experience of comprehension. In this article, we will consider the historical and literary study of the reception of Kazakh literature in foreign countries.

The corresponding Member of the Academy of Sciences of the RK, Doctor of Philology, professor Shamshiyabanu Kanyshevna Satpayeva made the invaluable contribution to the study of reception of Kazakh literature in foreign countries. For the first time in Kazakh literary criticism, she collected foreign receptive material on the creative works of Kazakh writers and poets. At the same time, many foreign sources on the history of Kazakh literature were found in the V.I. Lenin State Order Lenin Library of the USSR and the All-Union State Library of Foreign Literature, in the Central Scientific Library of the AS the KazSSR. In 1971, this voluminous material was published in the collection "Kazakh Literature in the Assessment of Foreign Criticism". The authors of the book were Sh.K. Satpayeva and A.O. Musinov. The book was approved for publication at the M.O. Auezov Institute of Literature and Art, in which Sh.K. Satpayeva worked for many years. In the preface, she noted: "In Soviet criticism, there was an opinion that, in terms of the number of fiction works published abroad, Kazakhstan occu-

pies one of the first places among the Soviet eastern republics" [1, p. 3]. Indeed, in the history of literary translation in Kazakhstan, the Soviet period was fruitful. A significant number of books have been translated into foreign languages and published during this period. Sh.K. Satpayeva in her preface also provided information about foreign literary critics, whose reviews were included into the book. For example, André Stil, Régis Bergeron, Ita Gassel from France, Bela Balas, Erich Müller, Alfred Kurella, Herbert Krempien from the GDR, Ludek Grzebichek, Frantisek Soukup from Czechoslovakia, Victor Vintu from Romania and others.

This unique book reflected such aspects of literary reception as press reviews of the writers, critics and other professional readers of European countries about Kazakh literature, literary-critical articles and reviews of foreign researchers, prefaces and afterwords to the books by Kazakh authors which have been published abroad. Separate chapters of the book were devoted to the foreign reception of Kazakh folklore, Abai Kunanbaev, Zhambyl Zhabayev, Mukhtar Auezov, Sabit Mukanov, Gabit Musrepov, Gabiden Mustafin and other Kazakh writers and poets. The representatives of the foreign countries: The GDR, Bulgaria, Poland, Czechoslovakia, Romania, Hungary, Austria, France, Denmark, Belgium represented from foreign countries. Many articles have been translated into Russian especially for this book.

In 1972 Sh.K. Satpayeva published the monograph "Kazakh-European literary relations of the XIX and first half of the XX centuries", in which she presented the process of formation and development of the literary relations of the Kazakh people with European countries in a designated period of time. One of the chapters of the book is called "Kazakh literature in foreign criticism". Summing up this chapter, Sh.K. Satpayeva writes: "The legitimacy and necessity of scientific development of the links of Kazakh national literature with progressive tendencies and directions in the literatures of a number of European peoples follow from the very life and development of culture of the Kazakh people, since it communicated with many peoples" [2, p.

278]. In 1982, the monograph "Kazakh Literature and the East" was published, which was dedicated to the popularization of Kazakh literature in the foreign East. The monograph of Doctor of Philology, Professor W.K. Kumisbaeva "Kazakh poetry and the East" also deals with this topic (1999).

Further, the followers and students of Sh.K. Satpayeva also conducted research on foreign reception of Kazakh literature. One of the chapters of E.S. Tazhibaeva was devoted to "Kazakh Soviet literature in the assessment of German criticism" (1984). The first chapter of the thesis of A.K. Tusupova is entitled "Information about the Kazakhs in the works of English scientists and travelers of the XIX century" (1994).

A number of works on French receptive sources were prepared by Doctor of Philology, Professor M.Kh. Madanova, including the book "Kazakhstan – France. The understudied pages of the history of communication between nations in the XIX century" (1993), the collection "Abai and his literary heirs in France" (1995) and the monograph "Auezov's path to the country of Balzac" (1997), which considered the process of translating the epic novel by M. Auezov in France and analyzed his reception by French writers and critics. The book includes new sources, which were first translated from French. The book "Abai and his literary heirs in France" which contains French publications about the creative writings of Abai Kunanbayev, Mukhtar Auezov, Gabit Musrepov, Abdizhamil Nurpeisov, Maurice Simashko, Olzhas Suleimenov is interesting and informative. The executive editor of the book was Sh.K. Satpayeva, the compiler of the book and the author of the preface is M.Kh. Madanova. This collection is designed not only for domestic, but also for French readers, since all the material is presented in Russian and French. In the series "Foreign Authors about Kazakhstan" the book "Kazakhstan – France. The understudied pages of the history of communication between peoples in the XIX century" was published. It tells about how "on the basis of rich historical and literary material in Russian, Kazakh and French, it tells how the interpenetration of information about the life of the Kazakh and the French peoples in the XIX century" [3, p. 2]. The section "Excerpts from the books, travel essays and travel diaries of French authors" contains interesting and understudied sources that testify to the great interest of the French people in the way of life, customs, folklore and culture of the Kazakhs.

The most important prerequisite for the reception of foreign literature is literary translation, which plays an important role in the development of contacts between national literatures. For literary scholars who conduct the research on the history of translations of the Kazakh literary works into foreign languages, the bibliographic index "The works of the writers of Kazakhstan in the languages of the peoples of the world" (1989) is a good support. The issues of literary translation in Kazakhstan are reflected in the monographs of Doctor of Philology, professor N.Zh. Sagandykova "The Kazakh poetry in Russian translation" (1983) and "Fundamentals of literary translation" (1996). As rightly noted by N.Zh. Sagandykova, "the issue of

transformation of the work of one culture into the language of another one has always been very relevant and had its place along with the original creativity" [4, p. 3].

In the monograph of the Candidate of philological sciences A.K. Tusupova "Kazakh-Anglo-American literary ties" (2003), one can get acquainted with the research on the topic: "The creativity of Kazakh classics in reproduction in English." The collection of articles by the Candidate of philological sciences, associate professor S.V. Ananyeva "Meetings that chose us" (2004) contains valuable sources. It contains the author's publications of recent years, among which materials revealing the creative contacts of Kazakhstani and foreign cultural and literary figures are of particular importance for the study of foreign reception of Kazakh literature.

In 2008 at the M.O. Auezov Institute of Literature and Art, the author of this article defended her Ph.D. thesis "Kazakh literature in modern foreign reception". Earlier a number of related works were conducted on the basis of one foreign country and one foreign language, while this thesis summarizes the material on the reception of Kazakh literature of the period of independence from a number of foreign languages, for the first time the analysis of foreign reception of the creative writings of Makhambet Utemissov, Abish Kekilbaev and Mukhtar Shakhanov, the analysis of scientific monographs on Kazakh literature by Chinese and Turkish researchers is carried out.

In 2009, at the Al-Farabi Kazakh National University K.A. Narymbetova defended her Ph.D. thesis "Features of reception of Kazakh literature in the United States in the second half of the XX century". It includes the periodization of the process of American reception and the research works of American authors are considered, which contain various interpretations of the literary phenomena of the Kazakh people and fiction works, in which the Kazakh theme is developed. S.S. Dutbaeva's PhD thesis "Features of the reception of the poetry of Makhambet Utemissov in the XX and early XXI centuries" deals with the perception of the creativity of Makhambet Utemissov by Russian-speaking readers (2008). The specific articles in domestic scientific journals and collections deal with the issues of reception of Kazakh literature by foreign researchers.

In recent years, M.O. Auezov Institute of Literature and Art published collections of articles "The World of Abai" (2004), "The World of Auezov" (2004), "The World of Nurpeisov" (2006), "The World of Olzhas Suleimenov" (2015), in the series "International relations of Kazakh literature", which include the collected foreign responses and research works on the creativity of the Kazakh poets and writers who are most famous abroad. The collections have been introduced into scientific circulation and are actively cited by domestic and foreign researchers.

In 2016 at the M.O. Auezov Institute of Literature and Art, the collection "Creativity of Abai Kunanbayev in foreign reception" was published. It includes articles by authors from 27 CIS and foreign countries, which are devoted to the creativity of Abai Kunanbayev for the period from 1941 to 2016, and presents all aspects of innovative literary reception. As indicated in the

comments, "Abai's works occupy an important place in the process of foreign reception of Kazakh literature. Literary critics, literary scholars, writers and poets from CIS countries and abroad make an important contribution to the study of the poetic and prosaic heritage of Abai" along with Kazakhstani scientists [5, p. 414]. The collection "Creativity of Abai Kunanbayev in foreign reception" provides an opportunity to show the degree of the interest in Kazakh literature in foreign countries. As a result of familiarization with the book, one can see that the creativity of the great Kazakh poet and thinker Abai has received well-deserved recognition among foreign researchers, they highly appreciate his works, compare them with the outstanding personalities of their nations. In their opinion, he is the classic not only of the Kazakh, but of the whole world literature. The positive reception of Abai Kunanbayev's creativity helps to strengthen the spiritual and intellectual image of our country.

Thus, the study of foreign reception of Kazakh literature has been conducted in the Soviet period and continues to be conducted at the present stage. At the present time, wide opportunities have opened up for the use of foreign materials, which allows attracting additional sources that serve as the support for the study of Kazakh literature as an organic part of the world artistic process. The current situation in Kazakhstan creates favorable opportunities for extending the understanding

of the history of the Kazakh literary development, and in this process, the importance of studying it in the context of foreign reception is increasing. There appear new receptive sources, which will serve as the research object for Kazakhstani literary scholars.

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# PHILOSOPHICAL SCIENCES

## INTERPRETATION OF THE CONCEPT OF NON-GOVERNMENTAL ORGANIZATION IN INTERNATIONAL LEGAL DOCUMENTS

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### Abstract

One of the most pressing and unresolved issues in the scientific and philosophical, political and legal literature and in the development of new legislative concepts and individual bills is the conceptual apparatus, which includes the term “non-governmental organization”. More specifically, it is a matter of determining which organization the “non-governmental” characteristics belong to, while declaring the state’s intention to apply to non-governmental organizations in particular. It is important to clarify and clarify this term scientifically, as it will naturally lead to unexpected difficulties in practice. The rationale or differences between its international classification or national classification are discussed and analyzed in this article.

**Keywords:** non-governmental organization, non-governmental non-profit organization, national legal system, representative structure.

There is experience and tradition of applying the concept of “NGO” in international and national legal systems, as well as in various international institutions (International Center for Not-for-Profit Law-*ICNL*). This issue is determined by the direction of “creating conditions for sustainable development of non-governmental organizations as part of civil society and strengthening the role of society in solving socially significant problems.”

One of the most pressing and unresolved issues that has arisen in the development of the new legislative concept and some bills is the conceptual apparatus, which includes the term ‘non-governmental organization’. More specifically, the state did not specify to which organization the “non-governmental” characteristics belonged, in particular by declaring its intention to apply to non-governmental organizations. For example, in neighboring Kazakhstan, the search for an “object” is said to have gone through a dubious way of legally defining a category (NGO) in addition to the notion of “nonprofits” that already exists in Kazakhstani law. (with more than ten sub-branches (organizational-legal forms)). I mean, it is necessary to try to answer two questions: First, in world practice, by whom, in what sense and in what context is the abbreviation “NGO” or their abbreviation “NGO” (or abbreviation) used. («Non-governmental organization». Abbreviation «NGO»).

Second, whether it is international experience or the experience of any country, it can serve as a theoretical basis and methodological basis for the introduction of the concept of “NGO” in the legislation of a particular country, in particular the Republic of Uzbekistan.

The main source of reference to non-governmental organizations is Article 71, which is the official text of the Charter of the United Nations (UN). “The Economic and Social Council has the authority to take appropriate measures to consult with non-governmental organizations interested in matters within its competence. Such events may also be held with national or-

ganizations after consultation with international organizations and, if necessary, with an interested member of the organization.”

It should be noted that the UN Charter does not define non-governmental organizations, but simply shows that this concept includes international organizations and national organizations.

Thus, the Economic and Social Council (ECOSOC) has the power to establish consultative relationships with certain organizations called “non-governmental” (the nature and forms of these relationships). Since 1946, ECOSOC [1] has made a number of decisions regarding consulting relations with non-governmental organizations. However, none of the resolutions adopted designated a “non-governmental organization” and highlighted the most recent, Resolution 1996/31. Paragraph 12 of the Resolution states that an NGO is an organization that has not been established by any state body for the purposes of ECOSOC or has not been established on the basis of an intergovernmental agreement and agrees to the following. That is, the following conditions:

- has a “representative structure”;
- it has “appropriate reporting mechanisms for its members”;
- its members “exercise effective control over their policies and activities through the exercise of the right to vote and through other relevant democratic and transparent decision-making processes.”

It follows from the above conditions that the organization applying for consultation status must be a member, i.e. it may be an association, association, association and so on. The term “fund” refers to the organizational form of a legal entity, which in any case, in continental law, excludes the possibility of membership. That is, the fund for ECOSOC purposes cannot be considered as NGO. However, among the organizations accredited by EKOSOC, we find a large amount of funds. Clearly, this change in reality since the adoption of the UN Charter can be explained by the internationalization of the activities of foundations, which

ECOSOC does not neglect in practice. But in one way or another, this contradicts the 1996/31 resolution. It also does not conform to the application form that must be completed when applying for accreditation [2, 3002]. It should be completed in a column in which the organization is required to indicate its membership content (and, if possible, its international character). Resolution 1996/31 [3] does not define the terms "non-governmental non-profit organization", "international organization" and "national organization" inherited from Article 71 of the UN Charter, nor does it refer to the "subregional" and "regional" levels arising from Resolution 1996/31. The concepts of Only the following is said:

"Unless otherwise specified, the term 'organization' means non-governmental organizations at the national, subregional, regional or international level." Whether this "degree" implies the international nature of membership in the organization or its governing bodies, international participation through representations, the territorial scope of its activities - this question is not answered in the 1996/31 resolution. According to the practice of the ECOSOC NGO Committee, an organization is considered international if it has branches in at least three countries.

The reference to the existence of "national agencies and other components" in Article 13 of Resolution 1996/31 can be seen as an indirect confirmation of the validity of this approach. Another paradox of the 1996/31 resolution, as well as Article 71 of the UN Charter, is that relations with "international" NGOs do not require consultation with any government, and such relations may be with a "national" organization only "after consultation with the relevant member state." [4]. There is no system of national (non-governmental) organization of NGOs in the established world. Any "international" NGO is an organization formed by the laws of a particular country, in other words, a national organization. So in which cases is it necessary to consult with the national government and in which case is ECOSOC not responding? (official in any case).

In addition, if different interpretations and explanations are given in the UN and ECOSOC publications, the organization with consultative status must be non-profit (non-profit), but this does not follow from Article 71 of the UN Charter. It also does not directly apply to the 1996/31 resolution. Perhaps this is coincidental, and perhaps this is due to the fact that ECOSOC has tried to leave the door open for organizations of any kind interested in cooperation. In many countries, especially in developing countries, the fact that the law does not distinguish between categories of nonprofits has been taken into account.

According to many commentators, "the nonprofit nature of the organization stems from the requirement that the organization be funded by the members themselves or through voluntary contributions." We refer to the text of Resolution 1996/31, which contains the following requirement:

"The fixed assets of this organization should consist mainly of the contributions of its national branches or other components or the income of individual members. In case of receipt of voluntary contributions, their

amount and payers shall be well informed to the Committee of the Council on Non-Governmental Organizations. However, if the above criteria are not met and the organization is funded from other sources, it shall satisfactorily explain to the Committee the reasons for non-compliance with the requirements set out in this paragraph. "

It should be noted the significant uncertainty of the established rule. First, it is unclear how to interpret the phrase "basically" - for example, is it possible to get 49 percent of the revenue from commercial activities without violating the requirements of Resolution 1996/31? Second, in the last sentence, if the organization is "funded from other sources," it does not "meet the requirements" set out in paragraph 13. The claim that some incomes take precedence over others is lost, and there is an absolute ban on taking income from "other sources". Regardless of how we interpret the terms of the 1996/31 resolution, it does not require that the organization be in a legal form recognized as nonprofit by the laws of the country in which it was established. The 1996/31 resolution should also not require the organization to benefit. The requirement that voluntary income take precedence over other income lies only in the plane of the actual ratio of income from the specified sources.

Admittedly, regardless of the gaps and inconsistencies interpreted in Resolution 1996/31, we cannot find transnational corporations in the list of accredited organizations. The basis of the demand for consulting organizations is non-membership in any government. First, the organization should not be set up by any government agency.

Thereafter, Resolution 1996/31 requires the NGO to pay special attention to any government, directly or indirectly, financially or otherwise, to report strictly, as well as to spend it for purposes consistent with UN goals. Thus, it depends on the state, which is considered as a decisive factor in determining the possibility of cooperation. Governments have ample opportunities in the UN system. The possibility of using NTs as "agents of influence" is also unacceptable.

The United Nations also gives NGOs the right to grant UN status - under the Department of Public Information (JAD) of the UN Secretariat. It is interesting how the concept of NGO is defined in JAD publications: "A non-governmental organization (NGO) is a voluntary non-profit association of citizens formed at the local, state, or international level."

Apparently, although this is unofficial, the definition is somewhat inconsistent with the ECOSOC position. This means that even in the UN system, there is no common concept of "NGO". This definition excludes the membership of legal entities in NGOs in addition to the allocation of funds.

All of the above does not deprive NGOs of a decisive role in the international arena, but demonstrates that there is no clear and complete answer to the question of "NGOs" within the conceptual framework of the UN system, particularly as "international NGOs". In the United Nations system, the identification mechanism as an "NGO" cannot serve as a model for national legislation.

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1. ECOSOC grants accreditation to NGOs upon their request. Accreditation is granted to organizations in cooperation with which ECOSOC is interested, insofar as such organizations deal with all or individual issues within its competence. Of course, such an affiliation with ECOSOC is in the interests of NGOs themselves, not least because of their prestige. <http://www.un.org/esa/coordination/ngo>; Human Rights International <http://www.hri.ru/documents/oun/oun3.php>, Ekaterina Kuznetsova "Evolution of the consultative status of international non-governmental organizations at the UN Economic and Social Council", published on the website of the

Belarusian Journal of International Law and International Relations (No. 3, 2001)

2. Pavel Smiltex. (ISNL). "Elimination of contradictions, filling gaps and development of non-commercial legislation in the Republic of Kazakhstan" (Almaty, Kazakhstan, January 30-31, 2003).)

3. The Russian text of Resolution 1996/31 is posted on the website of the Department of Public Information of the UN Secretariat at

<http://www.un.org/russian/question/r199136.pdf>

4. Al-koei Foundation, Asia Crime Prevention Foundation, Foundation for the Support of the United Nations, Abdul Momen Khan Memorial Foundation, Africa Infrastructure Foundation, African Refugees Foundation etc. <http://www.un.org/esa/coordination/ngo/>).

# POLITICAL SCIENCES

## A PRINCIPAL CHANGE OF THE FOREIGN POLICY OF THE USA IN THE CONTEXT OF STRENGTHENING ATTENTION TO INTERNATIONAL DEVELOPMENT ASSISTANCE

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## ПРИНЦИПИАЛЬНОЕ ИЗМЕНЕНИЕ ВНЕШНЕЙ ПОЛИТИКИ США В КОНТЕКСТЕ УСИЛЕНИЯ ВНИМАНИЯ ВОПРОСАМ ПОМОЩИ МЕЖДУНАРОДНОМУ РАЗВИТИЮ

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### Abstract

During the presidency of Donald Trump in the United States, attention to development assistance was seen as secondary, not related to the country's national development priorities. At the same time, the United States has traditionally played a dominant role in promoting international development, since this is one of the important elements of the country's foreign policy strategy over the past 30 years.

The 2030 Agenda for Sustainable Development and the Paris Agreement on Climate Change are based on the understanding that the solution of the main systemic problems: political, economic, social and environmental, facing the world, require the cooperation of all countries of the world. At the same time, the disproportionality of development between the North and the South is complemented by international inequality, which was a consequence of the underestimation of the consequences of the advancement of economic globalization for countries with weak state regulation and the inability to ensure social justice in societies. This leads to deepening international cooperation to promote sustainable development. The essence of development cooperation is to support developing countries in their efforts to improve the lives of their citizens, in helping the governments of countries to improve the level and quality of life of the peoples of these countries. In this regard, the emphasis is on changing the formats of information of the actual forms and types of assistance, which should increase the level of confidence of young people and voters in developing countries in this assistance, contribute to the preservation of the national specifics of development on the way to sustainable development. But at the same time, both the OECD and the United States are focused on promoting the value orientations of the West, which can provide a real positive result when using development assistance.

The main US organizations for international development assistance are the US Agency for International Development (USAID), the International Development Finance Corporation (DFC) and the Millennium Challenge Corporation (MCC).

The COVID-19 pandemic has virtually erased the international development gains achieved over the past decades.

So, for the first time since 1998, there is an increase in global poverty, which by the end of 2021 will cause about 150 million people to fall into extreme poverty, a reduction in the availability of medical services and nutrition will lead to an increase in child mortality by 45%, and the closure of schools will disrupt functioning of educational systems for more than 90% of the young population of the countries of the world.

S. Power's nomination to the leadership of USAID and the introduction of the post of USAID administrator to the US National Security Council indicate that the United States is serious about changing its global development strategy during the presidency of D. Biden. In international development, USAID leadership intends to implement a quiet revolution, when new approaches lead to new solutions and generate additional resources. At the same time, the Agency is entrusted with tasks on the basis of identifying the degree of conflict potential in the region, to help overcome it and restore normal development.

### Аннотация

В период президентства Д.Трампа в США внимание вопросам помощи развитию было расценено как второстепенное, не относящееся к приоритетам национального развития страны<sup>1</sup>. При этом США традиционно играли доминирующую роль в содействии международному развитию, поскольку это является одним из важных элементов внешнеполитической стратегии страны на протяжении последних 30-ти лет.

<sup>1</sup> Remarks by President Biden in Press Conference. MARCH 25, 2021. URL:

<https://www.whitehouse.gov/briefing-room/speeches-remarks/2021/03/25/remarks-by-president-biden-in-press-conference/>  
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Повестка дня в области устойчивого развития на период до 2030 г. и Парижское соглашение по изменению климата базируются на понимании того, что решение основных системных проблем: политических, экономических, социальных и экологических, стоящих перед миром, требуют сотрудничества всех стран мира<sup>2</sup>. Вместе с тем, диспропорциональность развития между Севером и Югом дополняется международным неравенством, которое явилось следствием недоучета последствий продвижения экономической глобализации для стран со слабым государственным регулированием и неспособностью обеспечить социальную справедливость в социумах. Это обуславливает углубление международного сотрудничества в целях содействия устойчивому развитию. Суть сотрудничества в области развития заключается в поддержке развивающихся стран в их усилиях по улучшению жизни своих граждан, в помощи правительствам стран, чтобы повысить уровень и качество жизни народов этих стран. В этой связи акцент делается на изменение форматов информации собственно форм и видов помощи, что должно повысить уровень доверия молодежи и избирателей развивающихся стран к этой помощи, способствовать сохранению национальной специфики развития на пути движения к устойчивому развитию. Но при этом упор как по линии ОЭСР, так и США делается на продвижение ценностных ориентиров запада, которые могут обеспечить реальный позитивный результат при использовании помощи развитию.

Базовыми организациями США по оказанию международной помощи развитию является Агентство США по международному развитию (USAID), Международная корпорация по финансированию развития (DFC) и Корпорация «Вызов тысячелетия» (Millennium Challenge Corporation -MCC).

Пандемия COVID-19 практически свела на нет достижения в международном развитии, достигнутые за прошедшие десятилетия.

Так, впервые с 1998 года идет рост глобальной бедности<sup>3</sup>, который к концу 2021 г. обусловит попадание в крайнюю бедность около 150 млн человек, сокращение доступности медицинских услуг и питания приведет к росту на 45% детской смертности,<sup>4</sup> а закрытие школ нарушит функционирование образовательных систем для более чем 90 % молодого населения стран мира.<sup>5</sup>

Выдвижение С. Пауэр на руководство USAID и введение должности администратора USAID в Совет национальной безопасности США указывают на то, что США серьезно относятся к изменению своей глобальной стратегии в области развития в период президентства Д.Байдена. В международном развитии руководством USAID предполагается реализовать тихую революцию, когда новые подходы приводят к новым решениям и генерируют дополнительные ресурсы<sup>6</sup>. Одновременно на Агентство возлагаются задачи на основе выявления степени конфликтогенности региона, содействовать его преодолению и восстановлению нормального развития.<sup>7</sup>

**Keywords:** development assistance, cooperation, sustainable development, foreign policy.

**Ключевые слова:** помощь развитию, сотрудничество, устойчивое развитие, внешняя политика.

#### Методология.

Системный анализ роли и значимости мягкой силы США в обеспечении мирового устойчивого развития позволил выявить трансформационные преобразования в этой сфере, связанные с переходом власти к демократической партии в 2021г.

Исследование объемов и качественной составляющей помощи международному развитию США способствовало выявлению основных направлений этого сотрудничества в предстоящие четыре года Президента Д.Байдена.

Изучение основных стратегических направлений внешнеполитического курса администрации президента США Д.Байдена позволило сформулировать основные подходы к стратегии реализации помощи международному развитию США в предстоящий период.

#### Обзор литературы.

Иностранная помощь в целях содействия международному развитию является достаточно глубоко исследованным вопросом, в т.ч. в рамках об-

<sup>2</sup> OECD (2019), Development Co-operation Report 2019: A Fairer, Greener, Safer Tomorrow, OECD Publishing, Paris, URL: <https://doi.org/10.1787/9a58c83f-en>, p.17-27

<sup>3</sup> COVID-19 to Add as Many as 150 Million Extreme Poor by 2021

<https://www.worldbank.org/en/news/press-release/2020/10/07/covid-19-to-add-as-many-as-150-million-extreme-poor-by-2021#:~:text=The%20COVID%2D19%20pandemic%20is,severity%20of%20the%20economic%20contraction>.

<sup>4</sup> Reversing the Inequality Pandemic: Speech by World Bank Group President David Malpass URL: <https://www.worldbank.org/en/news/speech/2020/10/05/reversing-the-inequality-pandemic-speech-by-world-bank-group-president-david-malpass>

<sup>5</sup> <https://unstats.un.org/sdgs/report/2020/#sdg-goals>. Дата обращения – 20.03.2021

<sup>6</sup> K.M.Lord, A.M.Chang. The quiet revolution: What Congress should know about foreign assistance today. February, 8, 2021. URL:

[https://www.brookings.edu/blog/future-development/2021/02/08/the-quiet-revolution-what-congress-should-know-about-foreign-assistance-today/?utm\\_campaign=Global%20Economy%20and%20Development&utm\\_medium=email&utm\\_content=110085770&utm\\_source=hs\\_email](https://www.brookings.edu/blog/future-development/2021/02/08/the-quiet-revolution-what-congress-should-know-about-foreign-assistance-today/?utm_campaign=Global%20Economy%20and%20Development&utm_medium=email&utm_content=110085770&utm_source=hs_email). Дата обращения – 28.03.2021

<sup>7</sup> Reuben E. Brigety II. The Fractured Power. How to Overcome Tribalism. March/April 2021. URL:

[https://www.foreignaffairs.com/articles/united-states/2021-02-16/fractured-power?utm\\_medium=newsletters&utm\\_source=weekend\\_read&utm\\_content=20210327&utm\\_campaign=Weekend%20Read%20The%20Fractured%20Power&utm\\_term=FA%20Weekend%20Read-012320](https://www.foreignaffairs.com/articles/united-states/2021-02-16/fractured-power?utm_medium=newsletters&utm_source=weekend_read&utm_content=20210327&utm_campaign=Weekend%20Read%20The%20Fractured%20Power&utm_term=FA%20Weekend%20Read-012320). Дата обращения – 28.03.2021

разовательных курсов в ведущих вузах. (1) В последние годы её рост сопровождается включением в процесс частных агентов в роли доноров, превращением неправительственных организаций в каналы передачи бюджетных государственных ресурсов из развитых в развивающиеся страны, возникновением государственно-частных альянсов и партнёрств с целью финансирования целевых программ. Эти программы направлены на превращение бывших реципиентов помощи в доноров, рост целевых фондов в составе ресурсов межправительственных многосторонних организаций на фоне сдержанных объемов многосторонней помощи, и т.д. Одновременно идет процесс перехода в состав доноров ряда развивающихся экономик, в т.ч. Китая, Индии и России (2). Наиболее представительные аналитические обзоры представляются на регулярной основе ОЭСР (3,4), поскольку эта организация на многосторонней основе реализует стратегии содействия международному развитию. Вопросы непосредственного участия США в реализации программ содействия международному сотрудничеству проанализированы экспертами Брукингского института, в т.ч. в рамках обеспечения Целей устойчивого развития ООН до 2030г.(5,11), гендерного равноправия (6,7), реальных проектов двусторонней помощи (8, 9). Анализ последствий политики администрации Д.Трампа в части реорганизации практической деятельности по оказанию помощи развитию исследован (10) в контексте утраты конкурентных преимуществ США в мировом сообществе.

Новизна настоящей статьи заключается в том, чтобы выявить изменение стратегии США в области содействия международному развитию и сфокусировать внимание на стремлении США восстановить свою ведущую роль в этой сфере международного сотрудничества как страны, стремящейся обеспечить более высокий уровень и качество жизни в странах-реципиентах помощи и доноров нелегальных миграционных потоков<sup>8</sup>.

#### *Дискуссия.*

Соединенные штаты Америки традиционно играли ведущую роль в реализации стратегии помощи международному развитию. Начиная с 90-х годов прошлого века они стали рассматривать помощь развитию как эффективный инструмент поддержания альянсов с участием развивающихся стран, продвигая их в международные организации или формируя мировой порядок на правилах.

Развитие мировой экономики в условиях экономической глобализации стало высоко диспропорциональным, характеризующаяся неравномерностью развития территорий, стран и уровней доходов граждан как в развитых, так и развивающихся странах, достигнув, практически, критических значений. Подробно данный аспект проанализирован нами в статье «Социальное неравенство – неизбежность преобладающей в мире модели социально-политического устройства»<sup>9</sup>.

Пандемия COVID-19 усугубила эти проблемы, выявив одновременно с одной стороны, политизированность помощи развитию, с другой ее низкую эффективность, поскольку страны-реципиенты вместе с содействием получали определенный процедурный опыт лоббирования и коррупционных схем, широко применяемых западными странами и ТНК в своей практике. Так, в частности доноры стали все меньше интересоваться задачами национального развития стран-получателей помощи, продвигая исключительно свои интересы и свою финансовую систему, подрывая суверенитет и потенциал развития национальных систем стран-реципиентов; транспарентность расходов донорских средств снизилась в разы; получателями выступают страны, выбор которых не подчинен никаким объективным критериям, а рост объемов помощи определяется волонтаристически. Такая оценка дана экспертами США<sup>10</sup>.

Эксперты США отмечают, что задачи помощи содействия развитию трансформируются в современном мире, т.к. необходимо решать проблемы изменения климата, бедственного положения беженцев, предотвращения конфликтов и постконфликтного восстановления, гендерного равенства и прав человека.

Соединенные Штаты Америки до 2016г. ( т.е. до избрания в качестве президента Д.Трампа) преследовали стратегию интернационализма, трактуя его как свойственного всему западному миру, отстаивающему формирование открытого мирового порядка.

Д.Трамп де факто отверг неолиберальную стратегию как за рубежом, так и внутри страны, отрицая внешнеполитическую исключительность США как сверхдержавы, приверженной демократическим ценностям и лидерству в продвижении демократических ценностей.<sup>11</sup>

Национальная стратегия Д.Трампа «Сделать Америку снова великой», по оценке экспертов

<sup>8</sup> Remarks by President Biden in Press Conference. MARCH 25, 2021. URL:

<https://www.whitehouse.gov/briefing-room/speeches-remarks/2021/03/25/remarks-by-president-biden-in-press-conference/> Дата обращения – 26.03.2021

<sup>9</sup> В.В.Перская. Социальное неравенство – неизбежность преобладающей в мире модели социально-политического устройства// "Социально-трудовые исследования", 2020, №1 (38)/с. 8-19, ISSN 2658-V.V.Perskaya. Social inequality - the inevitability of the prevailing model of the socio-political structure in the world // "Social and labor research", 2020, No. 1 (38) / p. 8-19, ISSN 2658-37123712

<sup>10</sup> Caitlin McKee, Catherine Blampied, Ian Mitchell, and Andrew Rogerson. Revisiting Aid Effectiveness: A New

Framework and Set of Measures for Assessing Aid "Quality" 2020. Center for Global Development

2055 L Street NW Washington;

Patrick W. Quirk. Eguir Lysundia. Strengthening citizen-centered governance should be a core element of the Biden administration's democracy agenda. Wednesday, December 16, 2020. URL:

<https://www.brookings.edu/blog/order-from-chaos/2020/12/16/strengthening-citizen-centered-governance-should-be-a-core-element-of-the-biden-admini...> Дата обращения – 15.03.2021

<sup>11</sup> Hal Brands. The Last Chance for American Internationalism. Confronting Trump's Illiberal Legacy. January 20, 2021 URL: <https://www.foreignaffairs.com/articles/united->

США, не способна противостоять (или конкурировать) авторитарным державам в условиях высокой степени взаимосвязанности между странами.

В этой связи перед администрацией Д. Байдена поставлена задача «обновления американского интернационализма» в эпоху геополитического и идеологического соперничества<sup>12</sup>. При этом администрация Д.Байдена признает факт того, что предыдущая администрация не ошибалась в части коррумпированности и утраты эффективности работы ВОЗ и Совета ООН по правам человека. Глобализация усилила экономическое давление на американский реальный сектор и рабочий класс, а пандемия COVID-19 показала уязвимость США от глобальных цепочек поставок и наличие зависимости от Китая.

В этой связи перед США стоит задача выработки более конкурентного подхода к содействию международному развитию, способного противостоять «коррумпированным авторитарным властям и конкурентам США», в т.ч. исключая политику автаркии и формируя условия для более глубокой экономической интеграции с демократическими союзниками.<sup>13</sup>

В этой связи приоритетными намечаются три направления:

1. Борьба с глобальной коррупцией, исключая безнаказанность клептократов, использование платформы открытых данных и повышения прозрачности, возобновляя *двустороннюю помощь* в проведении реформ в странах-реципиентах по борьбе со взяточничеством.

Требования прозрачности бенефициарного владения, включенные в Закон о государственной обороне, принятый Конгрессом, предоставляют будущей администрации инструмент для ужесточения контроля над коррумпированными иностранными гражданами.

Таким образом, США намерены применять внутренние законы для иностранных граждан, находящихся на территории других стран, продол-

жая внедрять в международную практику «экстерриториальность» американского законодательства, отвергая де факто международное право.

2. Проведение политики принятия американских стандартов на международном уровне и усовершенствованные механизмы возврата активов, принуждение союзников к соблюдению антикоррупционных законов США.

Инструментами являются финансирование и прочая поддержка журналистов-расследователей и демократических активистов в разоблачении политической и деловой элиты в иностранных государствах.

Внедрение американских (разработанных и управляемых США) инновационных цифровых инструментов для повышения прозрачности и подотчетности в электронном управлении (или цифровизации общественной жизни и государственного управления), предоставление гражданских технологий в частном секторе, в т.ч. внедряя блокчейн, искусственный интеллект американского производства.<sup>14</sup>

3. Поддержка гражданского общества на основе официальной двусторонней помощи в проведении реформ по борьбе с коррупцией в приоритетных для США регионах - Центральной Америке, Восточной Европе, Юго-Восточной Азии, используя возможности в периоды внутренних политических изменений. Работа будет вестись в направлении оснащении организаций гражданского общества ресурсами для работы в сложных условиях, обеспечивая устойчивость их развития и результативность усилий при сотрудничестве с частным сектором и технологическими компаниями. Это включает в себя создание свободной медиа-среды, в которую иностранные организации могут инвестировать в поддержку местных СМИ<sup>15</sup>.

- противодействие злоупотреблениям исполнительной власти, помогая парламентам стать более профессиональными и прозрачными, в том числе путем сотрудничества с Конгрессом США. для расширения таких усилий, как Партнерство за демократию в палатах парламентов.

states/2021-01-20/last-chance-american-internationalism?utm\_medium=newsletters&utm\_source=fatoday&utm\_campaign=The%20Last%20Chance%20for%20American%20Internationalism&utm\_content=20210120&utm\_term=FA%20Today%20-%2020112017 Дата обращения – 26.03.2021

<sup>12</sup> Hal Brands. The Last Chance for American Internationalism. Confronting Trump's Illiberal Legacy. January 20, 2021. URL: [https://www.foreignaffairs.com/articles/united-states/2021-01-20/last-chance-american-internationalism?utm\\_medium=newsletters&utm\\_source=fatoday&utm\\_campaign=The%20Last%20Chance%20for%20American%20Internationalism&utm\\_content=20210120&utm\\_term=FA%20Today%20-%2020112017](https://www.foreignaffairs.com/articles/united-states/2021-01-20/last-chance-american-internationalism?utm_medium=newsletters&utm_source=fatoday&utm_campaign=The%20Last%20Chance%20for%20American%20Internationalism&utm_content=20210120&utm_term=FA%20Today%20-%2020112017) Дата обращения – 23.03.2021

<sup>13</sup> Hal Brands. The Last Chance for American Internationalism. Confronting Trump's Illiberal Legacy. January 20, 2021 URL: [https://www.foreignaffairs.com/articles/united-states/2021-01-20/last-chance-american-internationalism?utm\\_medium=newsletters&utm\\_source=fatoday&utm\\_campaign=The%20Last%20Chance%20for%20American%20Internationalism&utm\\_content=20210120&utm\\_term=FA%20Today%20-%2020112017](https://www.foreignaffairs.com/articles/united-states/2021-01-20/last-chance-american-internationalism?utm_medium=newsletters&utm_source=fatoday&utm_campaign=The%20Last%20Chance%20for%20American%20Internationalism&utm_content=20210120&utm_term=FA%20Today%20-%2020112017) Дата обращения – 23.03.2021

ism?utm\_medium=newsletters&utm\_source=fatoday&utm\_campaign=The%20Last%20Chance%20for%20American%20Internationalism&utm\_content=20210120&utm\_term=FA%20Today%20-%2020112017 Дата обращения – 23.03.2021

<sup>14</sup> Patrick W. Quirk. Eguiar Lysundia. Strengthening citizen-centered governance should be a core element of the Biden administration's democracy agenda. Wednesday, December 16, 2020. URL: <https://www.brookings.edu/blog/order-from-chaos/2020/12/16/strengthening-citizen-centered-governance-should-be-a-core-element-of-the-biden-administration/> Дата обращения – 20.03.2021

<sup>15</sup> Patrick W. Quirk. Eguiar Lysundia. Strengthening citizen-centered governance should be a core element of the Biden administration's democracy agenda. Wednesday, December 16, 2020. URL: <https://www.brookings.edu/blog/order-from-chaos/2020/12/16/strengthening-citizen-centered-governance-should-be-a-core-element-of-the-biden-administration/> Дата обращения – 12.02.2021

Этот аспект помощи содействия развитию направлен на трансформирование и трансформирование государств с президентской властью, обеспечивая контроль над ними. Эти устремления касаются контроля исполнительной власти, законотворческой деятельности, правоприменительной практики, включая деятельность судебных органов в президентских республиках.

В качестве инструментов предлагается наращивания потенциала сотрудников в судебных органах, установления сроков пребывания в должности судей, ограничивая их от политической системы стран их пребывания.

В странах с зарождающейся демократией разрыв между центром и остальной частью страны растет с точки зрения социально-экономических показателей и качества государственных услуг, и США будут оказывать помощь в изменении политического ландшафта стран в части значимости роли отдаленных, сельских или неблагополучных районов. В се это направлено на обеспечение внутренней демократии в странах, в т.ч. на основе предоставляемых инновационных информационных технологий со стороны США.

Выше обозначенные цели обозначены США как политика в области содействия международному развитию, направленному на человека-гражданина, предоставляя ему полноценное восприятие демократических основ и прав граждан<sup>16</sup>.

В этой связи США ставят перед собой задачу вновь возродить роль USAID как ведущего агентства по обеспечению политики США в области содействия международному развитию.

В качестве определяющих направлений экспортное сообщество выделяет следующее:

- помощь странам в смягчении последствий COVID-19 в целях формирования здоровой среды для человека и экономики, в т.ч. обеспечение доступа к вакцинам для предотвращения будущих пандемий;

- помощь в смягчении для развивающихся стран последствий изменения климата и содействие в адаптации к ним<sup>17</sup>.

USAID, преобразовав кадровый состав и восполнив его специалистами, имеющими опыт международной деятельности, должен получить необходимые ресурсы и стать ведущим международным центром по развитию в 21 веке.

По оценке администрации президента Д. Байдена, приоритет в области развития, как и оборонная политика и дипломатия – это базовые основы

для внутренней и внешней политики США, в т.ч. обеспечения национальной безопасности США.

USAID современная администрация рассматривает в одном ряду с Госдепом и Минобороны США, сетуя на то, что бюджет USAID в 2020-2021 г. в 14 раз меньше оборонного бюджета.

Сотрудничество в целях развития или иностранная помощь в современных условиях является главным инструментом продвижения интересов США, таких как помощь в стабилизации положения союзников и построение рыночной экономики. Такая постановка вопроса объясняется не столько значимостью американского образа жизни и экономики для мирового сообщества, сколько их «моральным императивом как отдельных лиц, так и нации в целом»<sup>18</sup>.

Воспитание американского общества в указанном духе осуществлялось уже с конца 60-х годов<sup>19</sup>, и результатом явилась поддержка подавляющим числом социума США иностранной помощи, используемой для общественных благ: образования детей, удовлетворения потребностей в области здравоохранения, реагирование на стихийные бедствия, гендерного равенства, установления демократических стандартов жизни на основе свободы личности, принятых в США.

USAID в условиях президентства Д.Трампа утратило ряд своих полномочий в политике развития и управления бюджетом, т.к. их большая часть реализуется государственным секретарем. Он контролирует 60 % бюджета иностранной помощи, при этом основные программы возложены на Государственный департамент и Казначейство, а также на Корпорацию «Вызовы тысячелетия» (MCC). Противоречие имеет место и в том, что работавшие там дипломаты не понимали и не уважали уникальный опыт экспертов и дипломатов в области развития, не согласуя свои действия с ними, затрудняя реальное продвижение интересов США на внешнем контуре.

В современных условиях администрация вновь ставит задачу, чтобы стратегия США на внешнем контуре, реальная политика и обозначенные приоритеты были четко взаимоувязаны в процессе деятельности USAID. И все эти составляющие должны быть адекватным образом профинансированы.

Приоритетами в области международного сотрудничества в области развития для США будут являться на период 2021-2024гг. определяются:

<sup>16</sup> Patrick W. Quirk. Eguiar Lysundia. Strengthening citizen-centered governance should be a core element of the Biden administration's democracy agenda. Wednesday, December 16, 2020. URL: <https://www.brookings.edu/blog/order-from-chaos/2020/12/16/strengthening-citizen-centered-governance-should-be-a-core-element-of-the-biden-admini-...> Дата обращения – 20.03.2021

<sup>17</sup> G. Ingram. Making USAID a premier development agency. Feb.2021. URL: <http://www.brookings.edu/research/making-usaid-a-premier-development-agency/> Дата обращения – 23.03.2021

<sup>18</sup> G. Ingram. Making USAID a premier development agency. Feb.2021. URL: <http://www.brookings.edu/research/making-usaid-a-premier-development-agency/>

usaid-a-premier-development-agency/ Дата обращения – 20.03.2021

<sup>19</sup> Большинство американцев разделяют американский интернационализм. В 2019 г. 7 из 10 заявили, что для будущего их страны лучше всего играть активную роль в мировых делах, и 93 % с тем, что США должны работать над ограничением распространения COVID-19 в других странах. - Источник: K. Lord, .A. Mei Chang. The quiet revolution: What Congress should know about foreign assistance today. 02.08.2021. URL: <https://www.brookings.edu/blog/future-development/2021/02/08/the-quiet-revolution-what-congress-should-know-about-foreign-assistance-today> Дата обращения - 20.03.2021



- выращивание местного потенциала в странах-партнерах, чтобы они могли взять на себя ответственность за свое развитие, уменьшая свою зависимость от иностранной помощи;

- разработка программ по среднесрочной и долгосрочной реакции USAID на пандемию COVID-19 в мире;

- разработка стратегии в контексте глобальной борьбы с Китаем<sup>20</sup> с целью снизить его потенциал в деятельности по содействию международному развитию, при этом не исключая его из решения глобальных задач – изменение климата и гуманитарных вопросов.

В содействии международному развитию USAID противопоставит китайской стратегии модель грантовой поддержки, которая будет базироваться на прозрачности, нацеленности на определенную цель и равенстве ее получения. Эта помощь будет реализовываться во взаимодействии с Комитетом содействия развитию ОЭСР, Всемирным банком, Всемирной организацией здравоохранения и другими международными организациями;

- гендерного равенства и расширения прав и возможностей женщин<sup>21</sup>.

- одним из базовых целей программах развития – содействие формированию и развитию гражданского общества, сформулировав основные принципы этой деятельности.<sup>22</sup>

- интегрирование целей и задач в области развития (ЦУР ООН 2030) в политику и практические цели, стоящие перед демократией США, при этом подчинив действия основных доноров этим целям;

- продвижение в процессе помощи демократии, прав человека и борьбу с коррупцией согласно законодательству США. Все это должно быть отражено в обновленной Стратегии USAID в области демократии, прав человека и управления<sup>23</sup>, сделанной на основе предыдущей версии.

Акцент, видимо, будет сделан на развитие интернет-платформ, социальных сетей, на выявление граждан авторитарных режимов для разъяснения им редств и методов для борьбы с этими режимами. В ней будут отражены вопросы изменения климата и восстановления после пандемии COVID-19.

- Цифровая инициатива направлена на создание условий для восстановления экономического производства, делая его инклюзивным. Но такие

страны как «Россия, Китай и другие автократии используют цифровые инструменты в качестве оружия против демократии»<sup>24</sup>. США должны запустить крупную государственную / частную глобальную цифровую инициативу с участием многих доноров<sup>25</sup>, чтобы вести развивающиеся страны в цифровую эпоху, которая нацелена на:

- А) продвижение в области развития для стран-партнеров;

- Б) внешнеполитические / стратегические достижения как противодействие агрессивности Китая в отношении 5G и российской дезинформации;

- В) на получение коммерческой прибыли США.

В указанной Стратегии эксперты настаивают на изменении порядка финансирования политики в области развития. В частности, это использование авансового финансирования на весь срок реализации страновой программы, позволяющее инвестировать в инфраструктуру и долгосрочные проекты. Во-вторых, сроки отчетности использования средств должны быть скорректированы с учетом возможных бюджетных ограничений правительств-партнеров. И для стран-союзников для кумулятивного инвестирования должны быть разработаны четкие критерии, которым они должны соответствовать, чтобы работать совместно с США.

В этой связи полагаем возможным вывод, что помощь развитию и ее внешнее соответствие ЦУР ООН 2030 на деле направлена на проведение политики восстановления гегемонизма США и их бессловесных союзников в мире. Эта помощь абсолютно не учитывает ни потребности, ни задачи национального суверенного развития стран-реципиентов помощи.

Пандемия COVID-19 на практике обнулила все те факты позитивности, которые традиционно приводят эксперты вследствие помощи по международному развитию за последние десятилетия.

Вполне ожидаемым может быть то, что руководство США столкнется с растущим разрывом между потребностями международного развития и реальными политическими возможностями для их решения с учетом того, что внутренние потребности США во время пандемии обострили внутренние противоречия в стране.

<sup>20</sup> G. Ingram. Making USAID a premier development agency. Feb.2021. URL: <http://www.brookings.edu/research/making-usaid-a-premier-development-agency/> Дата обращения – 20.03.2021

<sup>21</sup> Ginette Azcona, Antra Bhatt, Jessamyn Encarnacion, Juncal Plazaola-Castaño, Papa Seck, Silke Staab, Laura Turquet. GENDER EQUALITY IN THE WAKE OF COVID-19. UN Women 2020 .p.p.17 e-ISBN: 978-92-1-005339-6 URL:<https://www.unwomen.org/-/media/headquarters/attachments/sections/library/publications/2020/gender-equality-in-the-wake-of-covid-19-en.pdf?la=en&vs=5142>.Дата обращения – 20.03.2021

<sup>22</sup> . G. Ingeram.Making USAID a premier development agency/Feb.17.2021. URL: <https://www.brookings.edu/research/making-usaid-a-premier-development-agency/#footnote-9>. Дата обращения- 20.03.2021

<sup>23</sup>USAID STRATEGY ON DEMOCRACY HUMAN RIGHTS AND GOVERNANCE U.S.Agency for International Development .Washington, 2013. P.p.46 URL: [https://www.usaid.gov/sites/default/files/documents/1866/USAID-DRG\\_fina\\_6-24-31.pdf](https://www.usaid.gov/sites/default/files/documents/1866/USAID-DRG_fina_6-24-31.pdf) Дата обращения - 20.03.2021

<sup>24</sup> G. Ingram. Making USAID a premier development agency. Feb.2021. URL: <http://www.brookings.edu/research/making-usaid-a-premier-development-agency/> Дата обращения – 20.03.2021

<sup>25</sup>George Ingram. Development in Southeast Asia: Opportunities for donor collaboration Chapter 2. The digital world. DECEMBER 2020. URL: <https://www.brookings.edu/wp-content/uploads/2020/12/Development-Southeast-Asia-Ch2-Digital.pdf> Дата обоашения - 25.03.2021

В 2021 г., Конгресс США выделил 6,4 млрд долларов для финансирования чрезвычайной международной помощи, но президент Байден предложил выделить дополнительно 11 млрд долл на международные усилия по реагированию на пандемию, но Конгресс не поддержал это предложение.

Кроме того, в Конгрессе США было озвучено предложение, что США должны усилить консалтинг в части повышения эффективности сбора налогов в странах-реципиентах (DRM), что сократит потребности в помощи их развитию. DRM составляет 5,5 трлн долл в год, являясь крупнейшим источником финансирования содействия развитию.

Для сравнения национальный частный сектор инвестирует в проекты по содействию развитию около 3.9 трлн долл, международные частные инвестиции не превышают 1 трлн долл, а ремитансы около 300 млрд долл, т.е. собственно официальная помощь развитию в среднем не превышает 200 млрд долл.<sup>26</sup>

Конгресс США требует от USAID использовать государственные ресурсы для стимулирования инвестиций частного капитала в развивающихся странах. Это могут быть как прямые инвестиции в акционерный капитал, ссуды и гарантии по кредитам, страхование политических рисков и техническую помощь для выявления и ускорения инвестиционных проектов.

Конгресс США в 2019г. объединил Корпорацию зарубежных частных инвестиций (OPIC) с частью подразделений USAID, создав DFC<sup>27</sup>, у которой есть новые полномочия по инвестированию в акционерный капитал и бюджет в 60 млрд долларов.

Эта корпорация фактически будет выступать соинвестором или инициатором инвестирования крупных капиталовложений, которые при снижении рисков могут вызывать интерес со стороны частного сектора стран-реципиентов США рассматривает инвестиции в инфраструктуру, энергетику, водоснабжение, сельское хозяйство и здравоохранение.

Симптоматично, что в 2021г. Конгресс США ставит вопрос об использовании американской правоприменительной практики для обнаружения доходов от коррупции, возврата средств в страны происхождения средств, скрытых в иностранных юрисдикциях. Только вследствие коррупции их развивающихся стран ежегодно выводится от 20 до 40 млрд долл<sup>28</sup>.

Таким образом, на период 2021-2024 г. помощь «американского народа» в рамках деятельности USAID будет ориентироваться на продвижение американских интересов и поддержание роли лидера Америки на мировой арене, что направлено на построение безопасного и процветающего мира и безопасной и процветающей Америки<sup>29</sup>.

USAID призвано продвигать и демонстрировать миру демократические ценности за рубежом<sup>30</sup>

#### *Выводы.*

1. США за период президента Д.Трампа утратили свою лидирующую роль в международной помощи развитию. Реформирование USAID в части обеспечения большего дипломатического и политико-экономического профессионализма сотрудников USAID, возможности привлечения профессионалов-отраслевиков – представляет актуальную задачу на период функционирования администрации Д.Байдена.

2. USAID, чтобы быть эффективной и оперативно реагирующей на вызовы современного развития и восстановить свой позитивный авторитет в развивающихся странах, должна обрести финансовую самостоятельность, в т.ч. для выполнения роли инициатора крупномасштабных инвестиций в сооружение объектов, жизненно важных для стран-реципиентов помощи. Таким образом опыт КНР в части использования помощи в виде коммерческого и технического содействия развивающимся странам признан как отвечающий потребностям времени и экономическим интересам стран-реципиентов помощи.

3. USAID вновь будет выполнять роль агента и одновременно инструмента реализации внешней политики (в т.ч. и внешнеэкономических приоритетов) США, в т.ч. в части восстановления лидерства США как мирового гегемона, используя для этого правоприменительную практику США для наложения санкций или возврата финансовых средств, выведенных по оценке США, из национальных юрисдикций за границу.

4. Помощь по линии USAID будет, в первую очередь, подчинена проведению интересов США и обеспечению их безопасности на мировой арене, во-вторых, решению глобальных проблем изменения климата, и в третьих, повышению значимости американских корпораций в развитии экономик развивающихся стран. Собственно потребности развивающихся стран и обретения ими полного суверенитета за счет эффективного использования

<sup>26</sup> K. Lord, .A. Mei Chang. The quiet revolution: What Congress should know about foreign assistance today. 02.08.2021. URL: <https://www.brookings.edu/blog/future-development/2021/02/08/the-quiet-revolution-what-congress-should-know-about-foreign-assistance-today>. Дата обращения – 25.03.2021

<sup>27</sup> US International Development Finance Corporation. URL: <https://www.dfc.gov/> Дата обращения – 25.03.2021

<sup>28</sup> K. Lord, .A. Mei Chang. The quiet revolution: What Congress should know about foreign assistance today. 02.08.2021. URL: <https://www.brookings.edu/blog/future-development/2021/02/08/the-quiet-revolution-what-congress-should-know-about-foreign-assistance-today> Дата обращения – 25.03.2021

<sup>29</sup> Gloria Steel. RESTORING USAID'S LEADERSHIP IN FOREIGN ASSISTANCE. Statement by USAID Acting Administrator. February 4, 2021. URL: <https://www.usaid.gov/news-information/press-releases/feb-4-2021-restoring-usaid-leadership-foreign-assistance/> Дата обращения – 25.03.2021

<sup>30</sup> NEW USAID PARTNERSHIP PROMOTES EQUITY IN SCIENCE. February 26, 2021. URL: <https://www.usaid.gov/news-information/press-releases/feb-26-2021-new-usaid-partnership-promotes-equity-science/>. Дата обращения – 25.03.2021

помощи развитию будут USAID использоваться как формальный предлог для вмешательства во внутренние дела развивающихся стран. Одновременно USAID будет расширять информационно-пропагандистское сопровождение консультационной и иной помощи США в целях формирования климата, подтверждающего и продвигающего в развивающиеся страны демократические ценности и образ жизни США.

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# PSYCHOLOGICAL SCIENCES

## THE IMPACT OF DIVORCE AND THE STRUCTURE OF THE FAMILY HAS ON THE ACADEMIC PERFORMANCE IN CHILDREN AGED 7-15

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### Abstract

Albanian society is adapting consistently to the concept of globalization and modernity in many respects. Adaptation to the modern norms that the global society exercises on the small traditional societies, but also the changes that the Albanian society has undergone over the years are quite visible. The family is one of the social institutions that seems to have not been able to escape globalization or modernism by transforming and going beyond the framework of the traditional Albanian family. For Albanian society and its mentality, the family has been considered sacred for centuries and the word 'divorce' was considered taboo. However things have changed recently and every change comes at a cost. It seems that for this development of the modern family, the cost in this case falls directly on the children of the family facing divorce. Changes in the family structure affect every member of the family, but children have the most difficult weight to cope with these changes, as divorce changes many things in their lives. Their emotional and psychological state becomes more fragile and the ways they react to parental divorce differs from the character of each child. One of the changes that happen in the lives of these children is related to their academic performance. This study tends to reveal the impact that divorce and the change of the family structure has on academic performance in children aged 7-15.

**Keywords:** divorce, family, modern society, globalism, academic performance

### 1. Introduction

Albanian society for centuries has been a traditional society with strong values and beliefs, where morality prevailed over written rules and the social institution of the family was above any other institution. For years, Albanian society has been a society with patriarchal domination, where the husband was the main pillar of the family and everything was decided by him. Today the mindset has changed, but it must still be said that the man is considered the main pillar of the family and the role of the woman has been elevated compared to her role in the family years ago. Although history has shown that in Albanian families the concept of patriarchy has worked very little and did not stand the test of time, today we can talk about a society where the concepts of matriarchy and patriarchy have faded from the concept of the modern family. But how did the traditional Albanian family change into a modern family?

When we talk about the traditional Albanian family we have in mind the sanctity that marriage and the creation of the family represent from the legal and sexual union of two adult individuals and as the fruit of a healthy family the birth of children and the continuation of the life cycle in harmony. In Albania, the role that each individual has in the family is well defined, dividing the roles mostly on the basis of sexual identity. The husband in the family has the duty to provide for his family, while on the other hand the wife is always seen as an educator for the children and the well-being of the house. Thus, based on this division of roles and tasks in the family, the concept of the traditional Albanian family has functioned for years. In a traditional Albanian family the word 'divorce' was a taboo. The Albanian mentality morally punished persons who for one reason or another sought divorce, as these persons were violating the sanctity of the family. They were morally excluded from society and faced a range of prejudices,

even though it was their right to live life as married or divorced.

The development and progress that society all over the world made in the field of technology, social development, quickly changed the way of life, unifying societies under the guise of globalization. This change that occurred in large modern societies had its impact on less developed and smaller societies such as Albania. Albania was affected by the social changes that took place in global societies and this change also occurred in the family structure. What was once considered taboo has now become a normal social phenomenon for a modern society. Today there is an increase in the number of divorces and the reasons are various. The freedom of the individual is often abused when it comes to divorce, and the consequences that this freedom has caused are many and varied. The reasons for a divorce in Albania range from domestic violence to the most commonly used term in court nowadays, 'betrayal' and 'exhausted or termination of feelings' by the couple. Therefore, this way we see the beginning of the breakdown of a couple's relationship but also the breakdown of family relationships and more broadly the destruction of the family shelter of children. The consequences of divorce disrupt the balance of life of the members of the established family, and undoubtedly the greatest burden of divorce is on the children. Changes in family structure cause children to change their way of life, changes in their thinking, changes in their psychology and emotions, changes in their character, changes in their academic performance. All of these changes have negative or positive consequences for children, and this study focused on the effects of divorce and the family structure change on children aged 7-15 in terms of their academic performance. Different age groups experience the situation of separation of parents in different

ways. The target group to conduct this study are children of the age of 7-15 years, as the age group in which the structural changes appear to influence their daily life and one of these areas is their learning and academic performance in school.

## 2. Methodology

For the realization of this study, a combination of the quantitative method with the qualitative one has been used. A questionnaire was used on 50 children aged 7-15 who were facing the divorce of their parents. There were also 15 interviews with the teachers of these children to find out more about their academic achievement during the divorce period and onwards, to better understand the consequences of the change that the divorce brings. This study has its limitations regarding the number of divorced children as the identification of these children requires a lot of time and the number of interviews conducted with teachers is consequently small as it is directly related to the target group of respondents.

## 3. Literature review

The negative effects that divorce has on children range from disruption of their emotional balance, poor academic performance, and future difficulties in establishing a consolidated bond to starting a family.

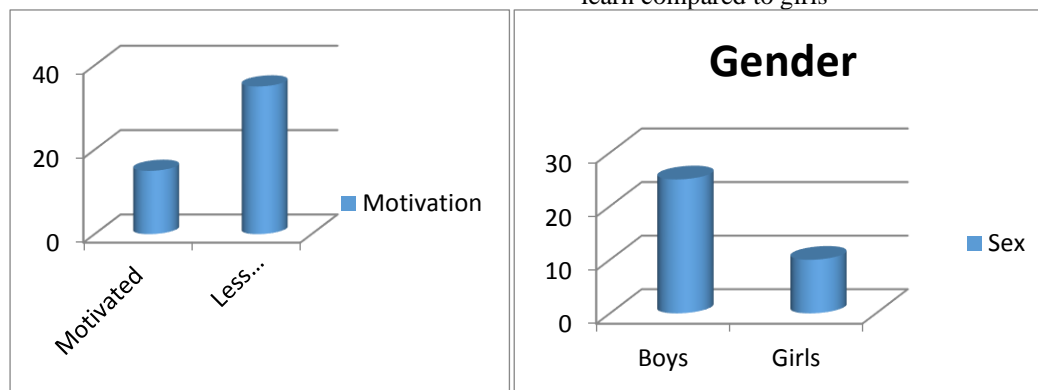
Children who experience parental divorce cause emotional stress, as children lose the security and stability that they once had and as a result lose their focus and interest in the things that used to be part of their daily lives. The distraction they have in these situations is often reflected in the decrease in interest in learning in school and this is also reflected in the poor grades

that children receive, thus reducing academic performance. In William H. Jeynes study "The Effects of Several of the Most Common Family Structures on the Academic Achievement of Eighth Grade students" shows that children of divorced parents are more likely to be lagging behind. This can have a negative effect on the child's self-esteem and maybe looked down upon by educational institutions in the future. Also children of divorced parents are more likely to have lower grade point averages (GPAs) and are asked to repeat a year of school (Jeynes 2000). In the midst of the chaos and sudden changes that occur in their lives, children of this age group find it difficult to adapt to these changes and even less to continue their lives the same as before divorce. Divorce affects their mind, their perceptions and their feelings, they feel lost, desperate from the whole situation and of course not having an emotional stability they lose self-esteem, lowering the claims for a high academic performance. (Jeynes 2001).

Obviously, from studies conducted by other researchers, divorce as a phenomenon of modern society in which we are living, brings to children long-term negative effects, effects that impact many aspects of life and well-being of children. (K.H.Tillman, 2007).

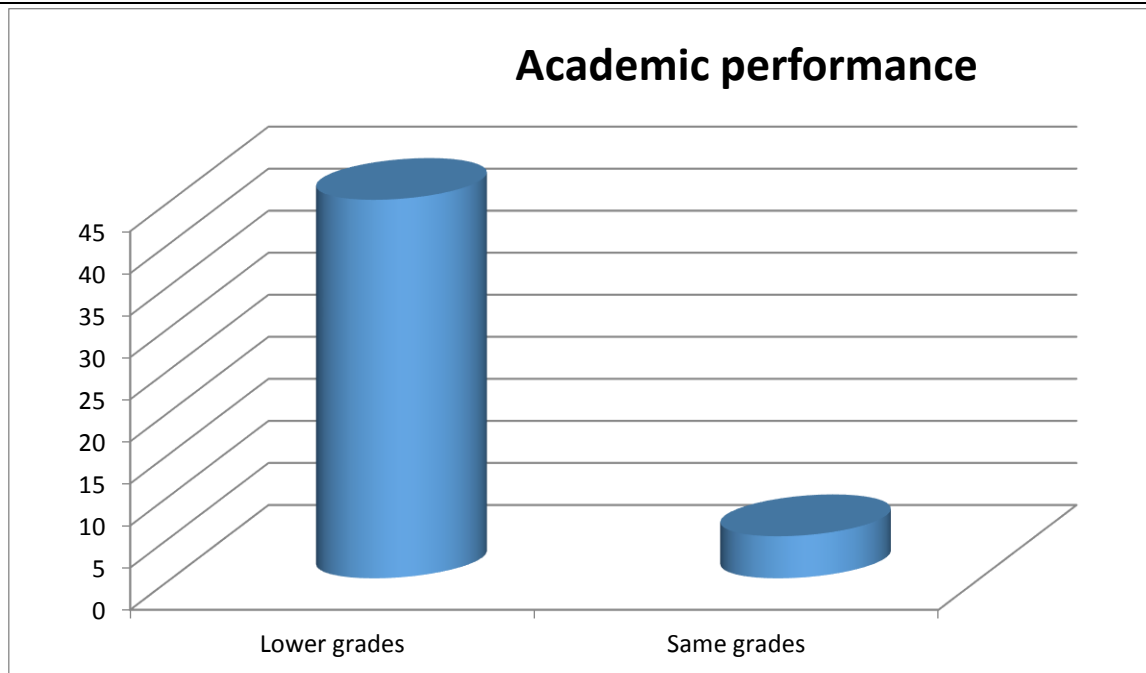
## 4. The impact of divorce on children aged 7-15 years

From the results of the questionnaires that were developed in children aged 7-15 regarding the question of whether they felt less motivated to learn, most of the answers were yes, that they felt less motivated to learn because they were not focused on lessons. From these results it was noticed that boys were less motivated to learn compared to girls



As for the progress and results in lessons, most of the children responded that the divorce of the parents had significantly affected their learning results by low-

ering their grades and their academic performance. According to them, this comes as a result of the loss of interest they have towards the lessons and the emotional state charged.



Regarding the family structure, it was observed that children who have divorced parents experience great emotional changes as well changes regarding the relationships they have with each of the parents. To the question whether you think divorce has affected your relationship with your parents, all the children surveyed answered yes. They argued this fact with the constant absence of one of the parents all the time at home, which leads to a change in the child-parent relationship.

From the interview with the teachers, most of them stated that these children face emotional stress, changes in their mental state and become more closed to themselves. Teachers also said that these children do not want to be active participants in learning; they are often unfocused and obviously have a loss of interest not only in learning but also in fun activities outside of learning.

For teachers one of the most troubling problems was that children with divorced parents have lower learning outcomes in most cases, they even do not accept help or talk about their problems. This had a negative impact on them, as they do not express their feelings and carry a lot of emotional weight, even though they are still small children and it affects their character formation in the future. These children also have fewer chances to establish good relationships and this reduces the chances of creating societies with their peers.

Another concern of teachers was that often in meetings with parents, in most cases only one of the parents, mainly the one who has custody of the child is interested and comes more often to meetings about the progress of children and their child performance in school. This also shows the low interest of the other parent.

So the negative effects of divorce on children aged 7-15 years are clearly reflected not only in their emotional, psychological, health status but also in their performance and learning outcomes.

## 5. Conclusions

From the findings of the study and literature review the negative effects of divorce on children aged 7-15 years are various. Children suffer parental divorce, family breakdowns, difficulties in adapting to the new family structure, and changing their daily routine.

Regarding their academic performance from the study data it was noted that;

Children who have divorced parents have a loss of interest and do not focus on learning. This leads to lower results and their performance in lessons. Also, children who do not have a great desire to learn have problems with attending school. Children feel vulnerable, unable to resolve this situation.

Emotionally, as accepted by the surveyed children but also by the interviewed teachers, the children become more distant and close to themselves. They distance themselves from their peers; they may be completely withdrawn from social life. They are more emotional, they often display outbursts of anger.

It is not easy for children to go through the process of parental divorce because their whole life changes by taking a different course. Adjustments are often more difficult, and sometimes the adjustment process takes longer for others depending on the character of the child and how the divorce process went on the part of the parents regarding the custody of the child.

To minimize the shock and long-term consequences, parents, their peers, teachers, should stay close to the child at all times to facilitate and support him in this difficult period. On the other hand, the foundations of marriage and family should be strengthened, so that divorce is avoided when possible. There must be a lot of awareness activities to strengthen the family relationship to establish the nucleus that is the family, creating warm family shelters, healthy relationships, to raise calm, happy and healthy children.

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