

УДК 061.2(477+4)

Prokopishyna O., Brusnitsyna D. Accounting base for youth volunteer organizations in Ukraine and abroad / O. Prokopishyna, D. Brusnitsyna // Приазовський економічний вісник. – 2017. - № 5. - С. 154 – 168

ACCOUNTING BASE FOR YOUTH VOLUNTEER ORGANIZATIONS IN UKRAINE AND ABROAD

ОБЛІКОВА БАЗА ДІЯЛЬНОСТІ МОЛОДІЖНИХ ВОЛОНТЕРСЬКИХ ОРГАНІЗАЦІЙ В УКРАЇНІ ТА ЗАКОРДОНОМ

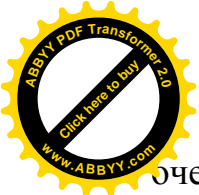
АНОТАЦІЯ

В останні роки політична система України вступила в новий етап свого розвитку, коли молодіжні організації поступово зміцнюють свої позиції в суспільстві. Внаслідок цих позитивних процесів для України, дуже важливим для подальшого розвитку молодіжних організацій є формування наукової платформи для виконання їх статутних функцій, організація бухгалтерської та аналітичної системи підтримки прийняття рішень. У статті розкривається сутність молодіжних волонтерських організацій та особливості їх діяльності в Україні, порівнюються підходи до державної молодіжної політики у європейських країнах та визначаються обліково-аналітичні процедури в системі управління діяльністю молодіжних волонтерських організацій з урахуванням існуючої нормативної бази. Також пропонуються рекомендації щодо підвищення керованості та функціональності молодіжних волонтерських організацій з урахуванням міжнародного досвіду.

Ключові слова: молодь; молодіжні волонтерські організації; державна молодіжна політика; облік; управління неприбутковими організаціями

АННОТАЦИЯ

В последние годы политическая система Украины вступила в новый этап своего развития, когда молодежные организации постепенно укрепляют свои позиции в обществе. Вследствие этих позитивных процессов для Украины,



Очень важным для дальнейшего развития молодежных организаций является формирование научной платформы для выполнения их уставных функций, организация бухгалтерской и аналитической системы поддержки принятия решений. В статье раскрывается сущность молодежных волонтерских организаций и особенности их деятельности в Украине, сравниваются подходы к государственной молодежной политике в европейских странах и определяются учетно-аналитические процедуры в системе управления деятельностью молодежных волонтерских организаций с учетом действующей нормативно-правовой базы. Также предлагаются рекомендации по повышению управляемости и функциональности молодежных волонтерских организаций с учетом международного опыта.

Ключевые слова: молодежь; молодежные волонтерские организации; государственная молодежная политика; учет; управление неприбыльными организациями

ANNOTATION

In recent years, Ukraine's political system has entered a new phase in its development, when youth institutions gradually consolidate their positions in society. In the wake of these positive processes for Ukraine, a very important institution "youth organizations" requires the formation of a scientific platform for implementation of statutory functions and the organization of an accounting and analytical system for decision support. The paper discusses the essence of youth volunteer organizations and the specifics of their activities in Ukraine, compares approaches to youth state policy in European countries and determines accounting and analytical procedures in the system of management of legal youth activities, taking into account the current regulatory framework. The paper also proposes recommendations for increasing the manageability and functionality of youth volunteer organizations, taking into account international experience.

Keywords: youth; youth volunteer organizations; youth state policy; accounting; management of non-profit organizations.

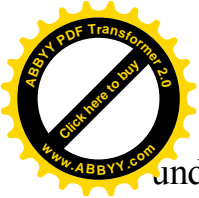


Formulation of the problem. Recently, in Ukraine, the number of public organizations - charitable foundations and volunteer organizations, which are held only at the expense of founders' and do not carry entrepreneurial activities, is growing rapidly. Non-profit organizations meet the diverse social needs of citizens and promote the development of public goods, functioning in the social sphere, for which the state always lacks funds from the state budget. The development of Ukrainian society largely depends on how effective the youth is in realizing their rights and protecting their own interests.

Legislation aimed at regulating youth organizations activities today is not flawless, but it consolidates practically all democratic principles and mechanisms for their statutory activities. The specifics of the functioning of youth organizations, especially in recent decades, are primarily due to the processes of civil society formation, the Euro-Atlantic integration of Ukraine, as well as the spread of foreign grants and youth initiatives in our country. The issues of the development and formation of modern youth organizations in Ukraine, the problems and mechanisms of their participation in the country's political processes are very relevant in our time.

Analysis of recent researches and publications. At present, one of the leading aspects in the scientific works of Ukrainian scientists, including M. Bondar [6], M. Gutsalova [1], N. Iershova [6], J. Krupka [2], Z. Zadorozhny [2] is studying of problems of accounting regulation of public organizations activities, but the specifics of organization of accounting and analytical procedures in youth organizations remains little investigated.

Unsolved earlier part of the general problem. In recent years, Ukraine's political system has entered a new phase in its development, when democratic institutions gradually consolidate their positions in society. The level of political culture of the entire population of Ukraine and young people in particular though gradually but growing. Such conditions give a broad opportunity for youth initiative development, self-realization of the younger generation. In the wake of these positive processes for Ukraine, a very important institution "youth organizations" is being established in an

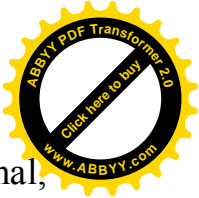
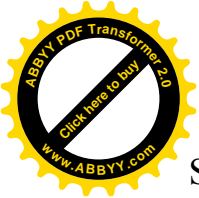


underdeveloped civil society, which requires the formation of a scientific platform for implementation of statutory functions and the organization of an accounting and analytical system for decision support.

Formulation of the objectives. The purpose of the paper is to determine the essence of youth volunteer organizations and the specifics of their activities in Ukraine, to substantiate accounting and analytical procedures in the system of management of their activities, taking into account the current regulatory framework, as well as to develop recommendations for increasing the manageability and functionality of youth volunteer organizations, taking into account international experience.

Research results. Young people should be an active, interested participant in the solution of the problems facing the society, but faces on this path with certain kinds of problems and difficulties. Society, and first of all the state, must create the necessary conditions for the self-realization of youth and its active inclusion in social processes. This will ensure social, cultural and economic reproduction and accelerate the social development of the state as a whole. Therefore it is very useful to consider the youth policy of foreign countries.

Today in many universities of Ukraine the extracurricular work of the university is very developed. It involves the organization of research activities of students, the development of student media, the development of sports and various sections, financial incentives for students taking part in extracurricular activities of the university and much more. A student can not only participate in the above events, but also create his own student organization. Many universities in our country have student self-government. Student organizations include: a student council, a student trade union committee, a council of scientists, a student trade union committee. Any student can participate in these organizations regardless of the course and specialization. Youth organizations are organizations that are designed to direct the energy and enthusiasm of youth. Youth organizations is a community of young people with a hierarchy of leadership, a fixed list membership, a charter and other attributes of the legal concept of the organization.

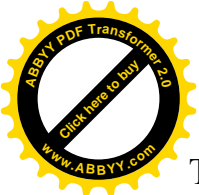


State youth policy is aimed at creating socio-economic, political, organizational, legal conditions and guarantees for the life self-determination, intellectual, moral, physical development of young people, the realization of its creative potential both in its own interests and in the interests of Ukraine. The main objectives of the state youth policy are: the study of the problems of youth, the creation of the necessary conditions for strengthening legal and material guarantees for the implementation of the rights and freedoms of young citizens, the activities of youth organizations for the purpose of full-fledged social development and youth development; assistance to young people in the realization and self-realization of their creative opportunities and initiatives; wide attraction of young men and women to active participation in the national and cultural revival of the Ukrainian people, the formation of its consciousness, the development of traditions and ethnic and ethnic characteristics.

Young people are a socio-demographic group, allocated on the basis of a combination of age characteristics, social status and socio-psychological characteristics, determined by social structure, culture, laws, education of a given society [3]. Accordingly, the main problems of youth can be classified into 3 groups: financial, social and cultural.

The youth subculture arose because thanks to it the younger generation satisfied certain vital needs. In explaining the causes and purposes of the emergence of the youth subculture, the specialists developed the following point of view. Among the social factors contributing to the arrival of young people in informal groups, the main ones were: the impossibility of self-realization in the family, school, public organizations, conflicts with teachers and parents.

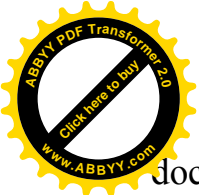
The reasons for the emergence of societies are the challenge to society, the protest, the challenge to the family, the lack of understanding in the family, the reluctance to be like everyone else, the desire to establish itself in a new environment, attract attention, the undeveloped sphere of leisure for young people in the country, the copying of Western structures, currents, religious ideological beliefs, lack of a goal in life, the influence of criminal structures, hooliganism, and age-related hobbies.



The sphere of activity of student youth organizations, colossal: social work, fundraising for low-income families, volunteering. It is worth mentioning that now there is a tendency to create youth student sections of major political parties. Also, the activities of many student organizations and associations are aimed at charity. Young people help orphanages, baby houses, shelters for homeless animals. The activities of such an organization will not bring huge revenues and prospects for the future, but it is a great opportunity to do good to needy people.

Youth public organizations are associations of citizens aged 14-35 years, created to carry out activities to meet and protect the legitimate economic, social, spiritual, creative and other common interests of the participants. Children's non-governmental organizations are associations of citizens aged 6-18. The founders of youth and children's organizations can be Ukrainian citizens, foreign citizens and stateless persons legally residing in Ukraine, who have reached the age of 15 and are legally competent (not recognized as incompetent courts). The number of founders is at least 2 people. The registration of the youth organization takes place in the order established for the public organization. The decision on the establishment of youth and children's organizations is made by the founders at the constituent assembly and is drawn up in a protocol. The protocol has information upon of date and venue of the constituent assembly; persons-participants; the decision to establish an organization, specifying the objectives of the activity; decision on the chosen name of the organization (including the abbreviated name); decision on approval of the charter; decision on election of the head and management body; the decision to elect a person-representative of the organization.

The charter of youth and children's organizations should contain: the name of the organization, the purpose and directions of activity, the procedure for joining and leaving the organization, the rights and obligations of participants, the powers of governing bodies and so on. Youth and children's organizations do not pay fees for state registration and registration of symbols. The authorized body makes a decision on state registration of youth (children's) organizations on the basis of received

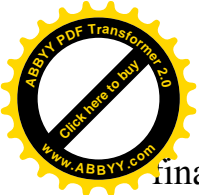


documents within 7 working days. The creation of a youth or children's organization in Kiev will take 10 working days. The cost of the service is 5000 UAH.

Registration of youth volunteer organization as a legal entity makes it responsible for organizing bookkeeping, accounting records and preparation financial statements according to the general rules, because the Law of Ukraine "On Accounting and Financial Reporting in Ukraine" applies to all legal entities created in accordance with the legislation of Ukraine, regardless of their organizational and legal forms, forms of ownership, as well as to representations of foreign business entities obliged to keep records and submit financial statements.

An important accounting procedure for a youth volunteer organization is the recognition of inflows; accounting approaches for recognizing revenues of a public organization depends on their type. The main type of revenues for youth volunteer organizations is targeted funding.

Targeted funding and targeted revenues are funds or assets received for financing and implementation of specific program activities, and their use and provision of statutory activities are stipulated by separate legislative, regulatory and statutory documents. Objectives for which the funds of the public organization should be used are indicated in the statutory documents and estimates of the public organization. According to Instruction No. 291, such receipts are reflected on credit of the sub-account 484 "Other funds of target financing and target revenues". By debit, subaccount 484 reflects used amounts in certain areas, recognition of their outflow, as well as the return of unused sums. Obtained target funding according to National accounting standard 15 are recognized as revenue during the periods in which the costs associated with the fulfillment of the conditions of the targeted financing were recognized. According to National accounting standard 15 while receiving financing for purchase of capital investment revenue is recognized during the useful life of acquired assets in proportion to the amount of accumulated depreciation. According to National accounting standard 15 targeted financing for compensation costs (losses) incurred by the enterprise is recognized as receivable debts simultaneously with revenue recognition. As for the unused amounts of target



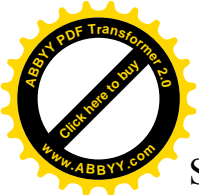
financing, it is reported on credit of 484 account until a management takes decision to change the purpose of using such funds or to return such amounts.

Non target financing - is money that public organizations receive without a purpose, without specifically specified conditions for their spending. According to National accounting standard 15 and Instruction No. 291, non target financing is reflected as gratuitous funds or material assets received in the general order. So, public organizations usually recognize revenue in the period of receipt on sub-account 718 "Revenue from received gratuitous current assets", as according to National accounting standard 15 financing to provide support to an organization without determining the conditions for spending is recognized as receivables with simultaneous revenue recognition. Thus, when receiving non-target financing, sub-account 484 is not applied. In case organization receives property, plant or equipment (PPE) for free it should credit account 10 "PPE" and debit sub-account 424 "Received gratuitous non-current assets". A similar book entry is prepared for intangible assets or other non-current assets received by volunteer organization for free. Gains from receipt of such assets will be recognized gradually, in the amount of recognized expenses for depreciation or disposal of these assets.

Passive revenues of volunteer organization is the money received in the form of interest, insurance payments, reimbursement, royalties. The rules for displaying such revenues are determined by National accounting standard 15:

- 1) interest receipts is recognized as gains in referenced periods to which they relate, based on their calculation base and the maturity of assets;
- 2) royalties are recorded as gains in accordance with the economic content of the relevant agreement;
- 3) the amounts of insurance payments are reflected as gains when the insurance company recognizes the amount of compensation.

Volunteer organizations can receive inflows from other sources, for example, from the sale of goods, services, lease of real estate, sale of fixed assets, etc. In this case, revenue is determined by the general rules of revenue recognition.



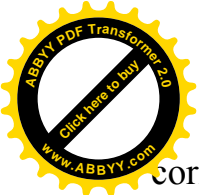
Some volunteer organizations carry out their activities at the expense of members of the organization. The procedure for payment of such contributions is regulated by the statutory documents. Membership fees may be targeted or non-targeted and are usually used to cover current expenses. Membership fees are recorded on 69 account and are shown in referenced period gains on a straight-line basis (monthly or quarterly).

In order to reflect information on incurred costs in accounting, volunteer organizations may use account of class 8 "Elements of Expenses", of class 9 "Expenses" or simultaneously accounts of both classes. In determining the order of formation of information on the costs in accounting volunteer organizations should apply National accounting standard 16. Decrease of assets or increase of liabilities, which leads to reduction of the enterprise's equity (except reduction of capital due to its withdrawal or distribution by owners) are recognized as expenses of the reporting period, provided that these costs can be reliably assessed.

In accounting for operations with fixed assets, youth volunteer organizations are guided by National accounting standard 7 "Property, Plant and Equipment" (or IAS 16). For accounting purposes all costs associated with the initial value are reported with debit of account 15, and operation start are posted from account 15 to distinct accounts of PPE. Fixed assets received for free are reported at their fair value, determined by special commission or independent appraiser. In corresponding book entry transaction is reflected with debit of account 15 and credit of account 424, also debit of account 15 collects all expenses that will increase the original cost of asset. While calculating depreciation volunteer organization reflects revenue in proportion to the amount of depreciation.

Youth volunteer organizations can use fixed assets received for free. Since the property received for free use is not an asset of the organization it should be reflected in the account 01 at fair value or cost, specified in the contract. Depreciation on fixed assets received for free is not accrued.

As for financial statements volunteer organizations could submit simplified Balance Sheet and Income Statement, as small business entities. However, the



corresponding changes to National accounting standard 25, which approved the forms of such simplified financial statements, has not yet been legalized. Now National accounting standard 25 establishes the principles of financial reporting for small business entities, youth volunteer organizations are not always meet requirements to be recognized small business entity. So, in practice financial reports of youth volunteer organizations is prepared in accordance with the National accounting standards 1 and 25. According to legislation, Report “On the use of inflows of a public organization” volunteer organizations accompany with annual financial statements.

To develop grounded recommendation upon state regulation of activity of youth organizations the analysis of European experience is helpful. The study on youth policy published by the Council of Europe and the European Union [5], states that one of the most obvious similarities in the goals and priorities of youth policy is the emphasis on social issues such as providing young families with employment, housing and support.

The demographic changes of the last decades give all countries in the region the opportunity to take advantage of the so-called "demographic dividend": a window of opportunity in which the ratio of young and economically productive people is high (figure 1). The youth unemployment rate has become one of the most frequently mentioned priorities by most of the countries under consideration. Seventeen of the 18 countries and territories declare job creation for young people through existing policies, programs or strategies, most of them are allocated a budget to support such measures. In more than half of the countries, individual ministries are engaged in youth affairs (for example, the Ministry of Youth and Sports in Azerbaijan or the Ministry of Youth, Labor and Employment in Kyrgyzstan). In a number of countries, such ministries or departments are subsidized. For example, in Albania is allocated US \$ 29 000, and in Russia more than US \$ 600 mln. Of the eighteen countries and territories surveyed in the region, all state that there are specific procedures and mechanisms for involving adolescents and young people in the planning, implementation and evaluation of development activities that directly affect their

lives. Two-thirds (67%) declare a budget allocation to ensure the participation of young people.

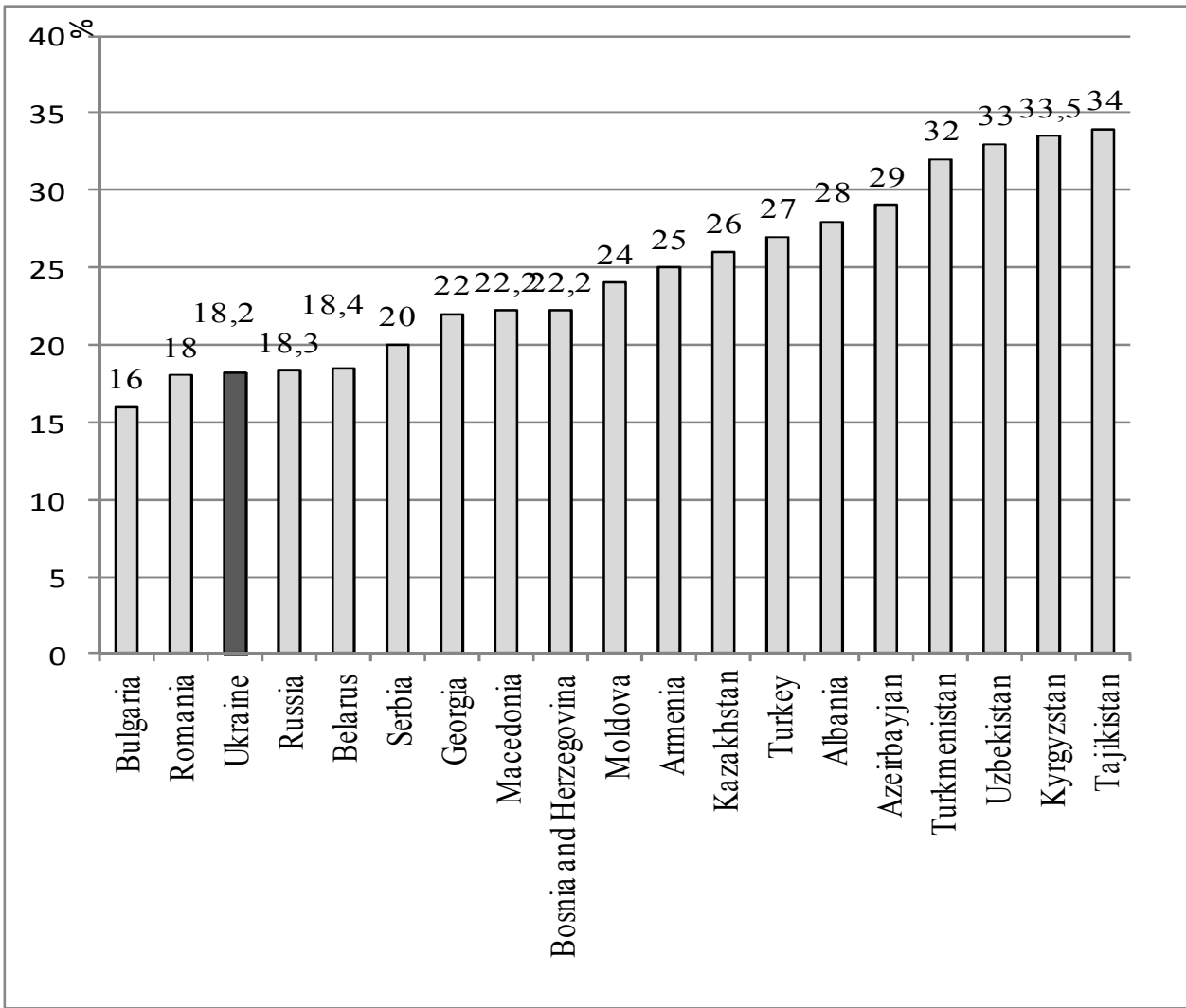
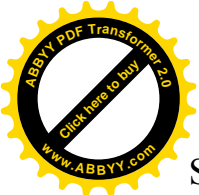


Figure 1. Youth's share in total population, 2016 year [5].

The youth policy of England is one of the most effective in the countries of Europe. As already mentioned above, the UK implements the youth policy on the basis of a number of regulations and laws relating to young people [5].

The British youth policy is characterized by a tendency to give young people a chance to support them, but to refrain from excessive custody and charity, which undermine the incentive for independent activity. In the financing of the UK's youth policy, the central government is the central government, which determines the total amount of expenditure and its distribution among local authorities that decide on priority expenditures taking into account local features. In the UK, youth policy depends on the state of the political and economic conjuncture.



Speaking about the state youth policy of the French Republic, we can safely say that this is one of four countries (Germany, Great Britain, France and Sweden), where youth policy develops most effectively [5]. In France, the Ministry of Health, Youth, Sports and Volunteering develops and implements the youth policy at the national level. In addition, special centers have been established in which young people, if necessary, are provided with exhaustive information on a particular issue, and all necessary consultations are given free of charge.

In a number of European countries, youth policy, youth work and youth legislation are elements of a well-structured and well-defined youth sector; other countries do not distinguish the youth sector as a state of affairs; youth policy and youth legislation here part of social, educational, cultural and health policy.

Based on the participants in the youth sector, ways of coordinating youth policy, youth legislation, developed countries of Europe can be classified into three categories [1]:

with the developed youth sector (Austria, Luxembourg, Liechtenstein, Spain, Greece, Portugal). Here, youth policy is directly concentrated in a well-defined youth sector that dominates

with a limited youth sector. The youth policy is partially transferred to the specialized youth sector, and is partially distributed among traditional sectors such as education, employment, health care, and others. This is observed in the Netherlands, France, Belgium, Ireland, Finland, Sweden, Norway;

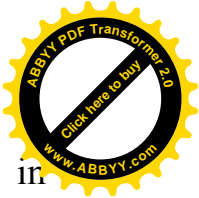
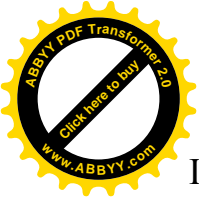
without a special youth sector (Great Britain, Iceland, Italy, Denmark). The youth policy is divided into traditional sectors without a clearly defined center.

European youth law can be divided into 3 types:

laws on support and stimulation of youth;

the legislation on social welfare of young people, that defines the boundaries between the responsibilities of the family and society regarding young people

the legislation on the protection of young people , that includes the protection of young people in non-family spheres of life: in the labor market and in the public space [3].

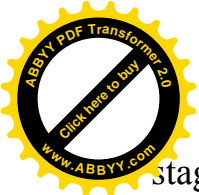


It should be noted that the defining character of the public youth movement in Ukraine is the democratic nature of its creation and activities: the overwhelming majority of youth and children's associations are created by the youth themselves. Today in Ukraine there are 200 all-Ukrainian youth organizations. All of them have their cells in the regions of Ukraine. These organizations annually implement their programs and receive financial support from the Ministry of Ukraine for Family, Youth and Sports.

European youth policy is the most developed in the modern system of political and international relations, and the practice of involving public structures and youth in the implementation of the European youth policy is rightfully considered to be one of the most successful in terms of effectiveness.

Conclusions from the research. Analyzing the experience of the functioning of youth organizations in the European Union, it is possible to conclude that the typical mechanisms for the participation of youth organizations in socio-political processes for the implementation of their statutory functions are: the establishment of mutually beneficial relations with the authorities (local and state); the creation and effective functioning of the youth form of local self-government, the involvement of representatives of youth organizations, in the role of advisers-consultants, in the activities of authorities and special committees; aggravation of the attention of the authorities to existing problems at the national or local level, the formation of their own proposals and their implementation in order to solve socially important issues; making changes to the legislation in the form of proposed variants of the relevant documents; performance of organizations of their statutory activities, qualitative control and reporting on implemented state or local social programs; the cooperation of youth organizations among themselves, as well as with foreign organizations, societies and youth structures for the exchange of positive experiences and dialogue.

Despite the fact that different countries of the world have already developed their approaches to the development and implementation of appropriate mechanisms for positive results of youth organizations, the factors of the vector "state" - "society" - "youth" in Ukraine are not yet balanced, Ukrainian state youth policy remains at the

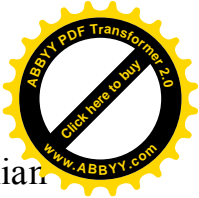
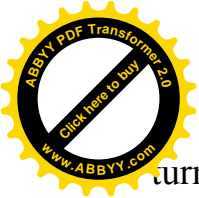


stage of its formation. In modern Ukraine, youth organizations are one of the forms of self-government implementation and an indicator of the democratic nature of the political system, which today is not yet established.

A further process of involving these institutions in the development of state policy is hampered by a number of problems among which the most destructive are: a weak material base, constant financial difficulties; undeveloped organizational structures on the ground; lack of trained staff for youth work; gradual increase in bureaucratic processes; a large dependence on funding received in the form of state aid, which often leads to a decrease in activity; the use of youth potential in solving youth, national problems is not fully implemented.

The main directions of the state youth policy should be: development and protection of intellectual potential of youth, improvement of conditions and creation of guarantees for young people's education, special vocational training and retraining; ensuring youth employment, its legal protection, taking into account economic interests, professional and social opportunities of the society; creation of conditions for mastering the spiritual and cultural values of the Ukrainian people and for the direct participation of young people in their revival and development, protection and improvement of the external environment; formation of a sense of national pride, patriotism, readiness to defend the sovereignty of Ukraine; protection of the health of young people, the formation of a deep need for spiritual and physical development, the implementation of other measures that would ensure the preservation and strengthening of the gene pool of the people of Ukraine.

One of the most problematic issues is the financing of youth organizations, which, at the legislative level, are prohibited from engaging in profit-oriented activities. Taking into account the established legal restrictions, the state assumes the responsibility of supporting such organizations, and therefore coordinates the proceeds of their development. However, funds from the State Budget of Ukraine are distributed only for the financial support of youth organizations that have the status of all-Ukrainian. Despite all the obstacles, youth organizations, with the support of central and local authorities, are being strengthened and expanded exponentially,



turning into an integral part of the structures of self-organization of Ukrainian society.

The complexity of the research of the activities of public youth associations determines a wide range of goals, directions, forms and means of action, different levels of influence on the process of socialization of the younger generation. However, the common interest for them remains the pursuit and satisfaction of their legitimate social, economic, creative, age, national-cultural and other common interests and needs.

Бібліографічний список:

1. Гуцалова М. В. Моделі молодіжної політики в країнах Європейського Союзу / М. В. Гуцалова // Наукові праці: Політологія. - 2014. - Т. 230, Вип. 218. - С. 18-21.
2. Концепція розвитку бухгалтерського обліку, аналізу та аудиту в Україні : моногр. / [З.-М. В. Задорожний, Я. Д. Крупка, І. Я. Омецінська та ін.] ; за наук. ред. д. е. н., проф. З. М.-В. Задорожного. – Тернопіль: ТНЕУ, 2015. – 320 с.
3. Половинець А. М. Молодіжні громадські організації: критерії класифікації [Електронний ресурс] / А. М. Половинець. – Режим доступу : http://www.nbu.gov.ua/e_journals/dutp/2010_2/txts/10pamokk.pdf.
4. Фіщук А. Проблеми розвитку сучасного молодіжного руху [Електронний ресурс] / А. Фіщук. – Режим доступу : <http://old.niss.gov.ua/Monitor/november08/18.htm>.
5. Annual activity report 2016 - Education, Youth, Sport and Culture. - European Commission. – 2017. – https://ec.europa.eu/info/publications/annual-activity-report-2016-education-youth-sport-and-culture_en
6. Bondar M., Iershova N. Theoretical and methodological approaches to assessing the safety and reliability of accounting and analytical information in the system of economic security of enterprises // International Journal of Innovative Technologies in Econom: Scientific and Educational Consulting Group «WORLD Science», Ajman, United Arab Emirates. – № 1. – 2015. – P. 9 -22.



References:

1. Hutsalova, M., (2014). “Modeli molodizhnoi polityky v krainakh Yevropeiskoho Soiuzu” // Naukovi pratsi: Politolohiia. no. 230 (218), pp. 18-21.
2. Zadorozhnyi, Z., Krupka, I., Ometsinska, I. (2015) “Kontseptsiia rozvytku bukhhalterskoho obliku, analizu ta audytu v Ukraini : monohr”. – Ternopil: TNEU. – 320 p.
3. Polovynets, A. M. (2010), “Molodizhni hromadski orhanizatsii: kryterii klasyfikatsii” [Online], available at: http://www.nbu.gov.ua/ejournals/dutp/2010_2/txts/10pamokk.pdf.
4. Fishchuk A., (2015) “Problemy rozvytku suchasnoho molodizhnoho rukhu” [Online], available at: <http://old.niss.gov.ua/Monitor/november08/18.htm>.
5. Annual activity report 2016 - Education, Youth, Sport and Culture. - European Commission. – 2017. – https://ec.europa.eu/info/publications/annual-activity-report-2016-education-youth-sport-and-culture_en
6. Bondar M., Iershova N. Theoretical and methodological approaches to assessing the safety and reliability of accounting and analytical information in the system of economic security of enterprises // International Journal of Innovative Technologies in Econom: Scientific and Educational Consulting Group «WORLD Science», Ajman, United Arab Emirates. – № 1. – 2015. – P. 9 -22.