



# БУХГАЛТЕРСЬКИЙ ОБЛІК В ПРОЦЕСІ ІМПЛЕМЕНТАЦІЇ ЄВРОПЕЙСЬКОГО ЗАКОНОДАВСТВА: МЕТОДИКА ТА ОРГАНІЗАЦІЯ

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## PAID SERVICES IN CULTURAL INSTITUTIONS AS A SUBJECT OF ECONOMIC RESEARCH

For the majority of cultural institutions in Ukraine, the main source of financing are state or local budget funds. This makes the culture quite vulnerable to budget financing, and also completely dependent on those priorities that the government sees in the culture financing.

In modern research, certain theoretical and practical aspects of state policy in the field of culture are discussed by V.Andrushchenko, Yu.Bohutskyi, I.Bezghin, O.Hrytsenko, V.Danylenko, I.Dziuba, M.Zhulynskyi, C.Zdioruk, V.Kremen, V.Lytvyn, M.Luchko, S.Maiboroda, A.Ruchka, O.Semashko, V.Skurativskyi, P.Nadolishnii, I.Nadolnyi, B.Parakhonskyi, M.Popovych, H.Chmil, S.Chukut etc.

The successful implementation of state policy in the field of culture is hampered by the limited financial resources needed to achieve the goals and the low efficiency of their use.

Existing principles, methods and forms of budget financing do not meet the needs of culture. The extra-budgetary financing mechanism is poorly developed, due to the lack of development of the appropriate regulatory framework that would stimulate charitable, philanthropic activity and promote the attraction of cultural investments [1].

Services as a specific product are the main ones in culture, they usually do not have a material form, the process of their production and consumption coincides in time. The service of the culture institution cannot be formed as a reserve: a concert or a performance cannot be stored in a warehouse, it is impossible to move it in time and space: the plays on different scenes and with different actors are separate products. The excursion service exists only at a time when the guide guides the tour, and the tourists listen; disco services are provided while the music is playing and visitors are dancing.

It should be noted that the service in cultural institutions may be material (restoration, video and audio recording) and differs from non-material if the time of production and consumption does not coincide, but all other characteristics that are inherent in the services and its material form.

The organization providing paid services includes:

- list of tariffs (cost) of paid services in cultural institutions;
- the relationship between users, customers and employees of cultural institutions;
- the responsibility of employees for the provision of services;
- ensuring systematic and accurate accounting of all work on the provision of paid services and monitoring the quality of their implementation.

Paid services are provided to improve the quality and efficiency of user servicing and improve the material base of cultural institutions.



In order to improve the quality of paid services and improve customer service, it is necessary to set clear tariffs for paid services of cultural institutions, as there are no alternatives to solving this problem. In the conditions of constant increase of energy prices and utilities, increase of the minimum wage (from January 1, 2019 –4,173UAH), lack of budget financing, introduction of paid services is expedient and necessary [1].

To solve the problem of further development of culture, not only should increase the size, but also improve the qualitative structure of its financing, improve the mechanisms of using budget funds. Further improvement of the legislative framework of culture is needed.

Taking into account the specifics of financing of the industry, as well as changes to the tender-procurement legislation, it is necessary to amend the Budget Code of Ukraine and the «Formulas for distributing the volume of intergovernmental transfers between the state budget and local budgets».

So, in our opinion, the state of socio-cultural environment during the financial and economic crisis is in a situation of stagnation. However, despite all the negative aspects of the future development of the cultural sector, a positive moment can also be mentioned: the crisis can contribute to clearing the cultural market from «low-quality art».

Having analyzed the state programs of social and cultural development, we can conclude that their implementation, under conditions of skillful implementation, will contribute to the revival of the spiritual values of the Ukrainian people and national consciousness. In the course of the study, the impact of the financial and economic crisis on the development of the socio-cultural environment was considered, and the main normative legal acts, which the state is trying to regulate negative phenomena in the socio-cultural sphere, is indicated.

In our opinion, in the future, attention should be paid to how it is possible to reform the social and cultural environment in our country, to make certain proposals that will improve the socio-cultural environment in the post-crisis period, to study in detail the impact on the development of the socio-cultural sphere of non-economic factors.

Ukraine should study positive international experience in developing a socio-cultural environment, using international standards and European approaches to cultural reform acceptable to it [5].

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