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## PUBLIC AND LEGAL NATURE OF PRICING

MARY MOTYKA, 3<sup>d</sup> year student

OLGA KOTSYURUBA, Assistant of the Department of Administrative and Financial Law

LILY KUZNETSOVA, Associate Professor PhD (Phylology)

*Lviv Ivan Franko National University*

The issue of pricing has always attracted lawyers and economists. Experience in establishing state regulation of prices is quite rich. The actuality of research is that the previous procedure of pricing was unable to respond to changing of external factors in terms of a fundamental change in the approach and understanding of property relations, the development of competition. That is why it is urgently needed to use different approaches to formation of prices today.

Price is the quantity of payment or compensation given by one party to another in return for goods or services and pricing is the process of establishing prices of goods and services.

Price sometimes refers to the quantity of payment requested by a seller of goods or services, rather than the eventual payment amount. This requested amount is often called the asking price or selling price, while the actual payment may be called the transaction price or traded price. Likewise, the bid price or buying price is the quantity of payment offered by a buyer of goods or services, although this meaning is more common in asset or financial markets than in consumer markets

Price formation is a part of the overall economic and social policy of Ukraine. It is carried out in accordance with Art. 4 of the Law of Ukraine "On Prices and Pricing". Price fixing is aimed at the development of national economy and

entrepreneurship, combating the abuse of monopoly (dominant) position in pricing, expanding the scope of available price, targeting domestic prices of goods on the world market level.

The necessity of state influence on pricing is linked to the public interest, which is determined by the formation of compared sides of the budget, financial support of public tasks and functions, guarantees for incapacitated people.

State regulation of prices can not be regarded as a form of arbitrary government interference in the organization of market relations. It is performed through the implementation of mechanisms enshrined and regulated by law and aimed at compliance with standards of objective pricing, the ratio of prices of different species. According to Article 3 of the Law of Ukraine "On Prices and Pricing" legislation is based on the Constitution of Ukraine and consists of the Civil Code of Ukraine, the Economic Code of Ukraine, the Tax Code of Ukraine, Laws of Ukraine "On natural monopolies", "On Protection of Economic Competition", etc.

The essence of price is most accurately manifested through its functions. Thus, the distribution function is that the level of prices depends on the available resources. The function of balancing provides the ratio between the volume of demand and supply in the market. It contributes to the elimination of excess and shortages of goods. Information function is expressed in distributing important operational data on the availability of goods, their scarcity and cost, competition, commodity markets, where it is desirable to increase participation. Stimulating function helps to create economic interest in the business of innovation and investment. The function of ensuring profitability appears depending on the size of the income for the travel price and quantity of sold product. Prices regulate the exchange of goods and services by performing common functions and conduct it in a certain system with the relationship of different types. They can not be fixed separately, independently of each other, out they have to operate under economically reasonable value. It is possible to create proportional development of certain industries and forecasting of economic and social processes only under these conditions.

Public regulation of this sector is vitally important, as the ratio between various types of prices, the implementation of certain goods and services by government fixed prices is part of a state guarantee for socially disadvantaged groups.

The implementation of price policy is based on a system of competent authorities. These include the Cabinet of Ministers of Ukraine, Ministry of Economic Development and Trade of Ukraine and local authorities to ensure implementation of this policy. Also pricing governance is impossible without an effective system of price controls. The system of management of state control and monitor the prices includes State Inspection on Price Control and its regional offices.

Consequently, the price is analyzed as an attribute of the contractual relationship, the condition of contract, an individualization the relations of exchange. In this respect, the price specifies the obligations of contractors; represents funds of additional approval of conditions on the number of alienated property; expresses the degree of performance of the contract, modifies or terminates the right of creditor's claims and the legal obligations of the debtor. Thus, the price becomes the subject of

legal regulation.

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## THE BUDGET OFFENSES IN UKRAINE

VIRA PANKIV, 3-rd year student

OLGA KOTSIURUBA, Associate Professor

LILY KYZNETSOVA, Associate Professor of the Foreign Languages  
Department

The Ivan Franko National University of Lviv, Law faculty

This year, prosecutors revealed the results of violations of the law in the public sector initiated 563 criminal proceedings in every fifth - indictments submitted to the court.

Abuse and theft budget officials led to lack of financial resources in the state. We understand that it identify budget violations and imposing sanctions for such actions could partially solve the situation. However, not all types of offenses are provided by Criminal Code of Ukraine.

Changes in legislation have caused different approaches to the problem of professionals in the financial responsibility law. The issue of responsibility for violations of budget legislation closely related to the scientific debate about the possibility of allocating financial and legal responsibilities in an independent kind of legal liability and financial nature of the offense as of the financial liability.

Thus, the Budget Code of Ukraine clearly specifies the types of violations budget legislation and appropriate penalties (sanctions) for such violations. However, the codified legal act does not provide for sanctions of a fine or restriction of liberty or imprisonment.

These types of responsibilities inherent in the Code of Ukraine on Administrative Offences and the Criminal Code of Ukraine. And it is these legal acts refers Budget Code of Ukraine, noting that officials guilty of violation of budget legislation bear civil, disciplinary, administrative or criminal liability under the law.

Changes in legislation have caused different approaches to the problem of professionals in the financial responsibility law. The issue of responsibility for violations of budget legislation closely related to the scientific debate about the