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that any planned objective can be presented as a hierarchy of factors influencing its achievement. The value of factors in the scholastic environment is determined within the theory of unclear sets, which provides a high degree of solution reliability and allows using the experience and intuition of specialists.

**Key words:** strategic planning, hierarchy analysis method, theory of unclear sets.

## Sukhoruko O.V. – Excise tax in the system of the state budget revenues

The article analyzes the return of duties to the State Budget of Ukraine in recent years, assesses the value of this excise tax in the system of State Budget revenues, and identifies directions of improving specific excise taxation in Ukraine.

**Key words:** excise tax, hidden taxes, State Budget, structure of revenues of the State Budget of Ukraine.

## Sarapina O.A. - Assessment of reorganization state in cis and far-abroad countries

The economic content of reorganization concerning theoreticmethodological means and mechanisms of its carrying out in the conditions of increasing the integration processes in many works of foreign and home scientists is defined in this article. The comparative characteristics of reorganization experience in CIS and far-abroad countries as factor of globalization effect is carried out. Some of the most important factors which influenced on the reorganization in Russia are given.

Key words: economy demonetization, reorganization, inflation, market activity, privatization.

## Barkovs'ky V.P. – Socio-psychological aspects of forming students' communicative culture

The article addresses the issue of today's requirements for the education of the young people, for professional training at universities in the format of theoretical courses, practical classes and internship programs.

**Key words:** communicative culture, professional communication, social adaptation, psychological culture, communicative activity, breeding. 606

## Yermolayeva N.I. – Legal aspects of establishing the right of ownership of a newly built residential building

The article looks at the problem of the moment of the beginning of the real estate right. It focuses on the non-conformity with the active legislation of the clause of the Civil Code of Ukraine that the real estate right starts from the moment of placement into service. It refers to corresponding legal acts that refute the above-mentioned statement. The study underlines the objective significance of the problem that includes the right of disposal, which cannot be received without government registration.

**Key words:** Civil Code of Ukraine, property right, newly built real estate, placement into service, disposal of real estate.