

Consulting in Ukraine has its own mental characteristics that are sometimes advantages and sometimes disadvantages compared to Western competitors. The main problems of development of consulting are: lack of economic incentives to attract consultants; extreme bureaucratization of decision-making on attracting consultants, since decisions on the implementation of a work often several times more than the time allotted for its implementation; lack of system and coherence in market reforms and high pricing policy in respect of consultancy services. At the same time consulting in Ukraine continues to grow, and an objective factor for its development is a significant increase in the flow of foreign investments.

Consulting is a necessary tool to maintain competitiveness, who always escalates and, as a consequence, the need to stimulate market participants to be profitable. In market conditions there is a continuing, urgent need for new tools and techniques that can help businesses work more effectively. So Consultants – is an objective reality, the need for the development of which is in direct proportion to the desire to be a leader in the strategic space.

UDC 339.187.6(477)

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PERSPECTIVES OF LEASING BUSINESS IN UKRAINE

At present, the current urgent need for investment Ukrainian economy can be achieved by the use of the market potential of financial services in general, and directly leasing. Leasing in different forms is an alternative to bank lending. From a tax point of view of some types of rent and leasing transactions are exempt from value added tax. Using leasing allows you to significantly reduce the start-up capital to start the business development, so the expansion of leasing operations become the engine of development of small and medium enterprises in Ukraine.

The development of the leasing market – it's not just the engine to promote the implementation of new technology, a tool of accelerated renewal of fixed assets, but also an intensification of the national economy as a whole, that Ukraine is an important factor.

Despite the high prevalence of leasing in the developed countries, in the economic environment in Ukraine this kind of relationship is still very little common due to its relative novelty, lack of experience and the imperfections of the legal framework. If the domestic leasing companies, which had barely begun to emerge and develop in Ukraine, the lack of specific legislation to a certain extent it was not a serious obstacle, and in some cases – on the contrary, in some way contributed to their financial success, the large leasing companies of the West only Now, after the adoption of the Act, have the opportunity to work seriously on the Ukrainian market.

In this regard, Ukraine lags far behind other post-socialist countries. The introduction of leasing is always accompanied by many difficulties. However, without the introduction of leasing schemes Ukrainian consumers may be left without any opportunity to acquire new equipment – transport, agriculture or any other. According to most experts, today the development of leasing economic relations we blocked by the absence of a clear coherence in the actions of various departments and services in terms of the regulation of this process: different legislative acts provide for different moments of the lease, the customs service has at the same time their own interests, the tax – its and etc. Without achieving such consistency broad prospects of development of leasing in Ukraine is quite questionable.

The uniqueness of this financial instrument is that leasing organically combines the characteristics of long-term lease and financial credit. The advantages of this type of investment for the consumer: leasing allows companies to reduce the tax base, since all payments under a lease agreement are included in the cost, thereby reducing the income tax; the entire amount of VAT on the contract is placed offset; as a result of the accelerated depreciation of the leased asset amount of the property tax is reduced three times.

The main source of financing of leasing operations in Ukraine are banks (70%), while the share of equity capital of the lessor (about 8,5%) in the acquisition of assets for subsequent leasing. For introduction of leasing in Ukraine should: hold the de-monopolization of production of fixed assets; stop inflation; reduce or cancel the rate of income tax from extraordinary transactions, after the lease of property; the Law on privatization of state property clearly indicate that lease payments are the redemption; when exchange control allows you to make the rent in foreign currency without the mandatory sale.

An additional impetus to the development of the leasing of the day will give: wide attraction of foreign investments; providing the payment of benefits for the temporary importation of the equipment; the provision of tax benefits to the lessor with the purchase of domestic equipment; the use of foreign aid and not the purchase of equipment and leasing, leading to currency savings, the use of equipment in domestic

conditions, its timely repair and maintenance; creation of leasing divisions and subsidiaries with engineering plants; the development of real estate market and prices fall on it – the creation of companies in the real estate leasing; the use of leasing in the compensation conditions for the processing of domestic raw materials.

As the market of leasing services in Ukraine is at a very early stage of its development, the regulatory framework governing leasing operations requires changes and bug fixes. Creating an enabling legal environment allows you to use this effective tool for investment will create for the development of the leasing business in Ukraine appropriate incentives. Ukrainian businessman should properly assess the nature of the lease and all the advantages of this form of lending, which opens great opportunities to upgrade the material and technical base of production and successful business development in general.

UDC 330.123.6:34

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INFORMATION TECHNOLOGIES IN LEGAL BUSINESS

The global trend of recent years in the legal business is phasing out the concept of elitism of legal services and focus on the needs and requirements of the market. This requires changing ways of working and learning new technologies, including information technologies. They are implemented not only for more efficient organization of traditional legal business, but also are used to create fundamentally new products and technologies.

Changes in the legal business organization are determined, first of all, by the significant technological breakthrough (the appearance of clouds, mobile Internet, Internet of things technology, etc.). Today Ukrainian law firms are active in the optimization of business processes, strengthen data protection and master the cloud computing. In addition, those firms which change the way communication with customers, implement solutions to do the work more quickly, easily and cheaply are given the competitive advantage. According to experts, modern law firm must have in its IT-arsenal the following components:

- document management system;
- customer relationship management (CRM) with functionality that includes:
 - a) maintaining a database of contacts (customers, existing and potential partners,