

Таким чином, на нашу думку, сучасні економічні теорії, зокрема, поведінкова економічна теорія, може бути загальною методологічною основою багатьох прикладних економічних наук з прийняттям рішень в умовах ризику, к яким відносять і сучасний аудит.

Загальними характеристиками поведінкової економіки, котрі можуть бути застосовані в аудиті, на наш погляд, є:

1) ринкова неефективність, коли рішення приймаються не на основі раціонального логічного вибору, а на базі особистих переваг (евристика);

2) модель поведінки та прийняття рішень базується на соціальній психології великих груп та на індивідуальній психології, яким притаманні «когнітивні переключення»;

3) використання когнітивного терміну «фрейм» - смислова рамка, використовувана людиною для розуміння чого-небудь, і дії в рамках цього розуміння.

**Висновки.** Таким чином, на підставі проведеного дослідження доведено, що у XXI ст. превалює поведінкова економічна теорія. Автором відокремлено загальні характеристики поведінкової економіки, котрі можуть бути застосовані в аудиті щодо мисленнєвої та професійної аудиторської діяльності.

Подальшому дослідженню підлягає когнітивна складова поведінкової економічної теорії з метою виділення загальних характеристик, які можуть бути використані у моделі поведінки аудитора при формуванні думки щодо фінансової інформації.

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Primierova O.K.

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#### GENDER EQUALITY: ECONOMIC ISSUE

#### ГЕНДЕРНОЕ РАВЕНСТВО: ЭКОНОМИЧЕСКИЙ АСПЕКТ

***Аннотация.** Статья посвящена изучению проблемы гендерного равенства, в частности, его экономического аспекта. Рассмотрены понятия гендерной сегрегации рынка труда, ее виды и причины. Исследованы проблемы существующего разрыва в оплате труда женщин и мужчин, проведен сравнительный анализ величины этого разрыва в разных странах мира. Рассмотрены вопросы стереотипного разделения профессий на «женские» и «мужские», их престижности и уровня оплаты. Изучено положение женщин и мужчин на рынке труда в Украине, их профессиональные предпочтения и характеристики.*

***Ключевые слова:** гендерное равенство, рынок труда, гендерная сегрегация рынка труда, гендерный разрыв в оплате труда.*

***Анотация.** Статья посвящена проблемам гендерной равенности, зокрема, їх економічному аспекту. Розглянуто поняття гендерної сегрегації ринку праці, її види та причини. Досліджено проблеми існуючого розриву в оплаті праці жінок та чоловіків, проведено порівняльний аналіз величини цього розриву в різних країнах світу. Розглянуто питання стереотипного поділу професій на «жіночі» та «чоловічі», їх престижності та рівня оплати. Вивчено становище жінок та чоловіків на ринку праці в Україні, їх професійні вподобання та характеристики.*

***Ключові слова:** гендерна рівність, ринок праці, гендерна сегрегація ринку праці, гендерний розрив в оплаті праці.*

***Summary.** In recent years, researchers have become increasingly interested in the problem of gender equality. One of the most important aspects of this problem is economic equality of women and men and their job opportunities. So the article is devoted to the issues of economic gender equality. First of all, the concepts of gender segregation in the labor market, its types and causes were studied. The problems of the existing wage gap between women and men, a comparative analysis of the magnitude of the gap in the different countries of*

*the world were investigated. The article also deals with the problems of the stereotypical division of occupations into «female» and «male», their prestige and the level of payment. In general, this analysis shows that women, all over the world, are significantly concentrated in occupations with low pay.*

*A study of women and men position in the labor market of Ukraine, their professional preferences and characteristics was conducted. Average wages per full-time employee for all economic activities for women were almost 1,3 times less than for men in Ukraine. It was found that almost all international legal instruments on gender equality were ratified. But the main problem lies in the imperfection of legislation, non-compliance with laws, challenging gender stereotypes and general low socio-economic status of the country. The need of proper implementation in real life all the theoretical and legislative developments on equal opportunities for men and women was determined.*

**Key words:** *gender equality, labor market, the gender segregation of the labor market, the gender pay gap.*

**Introduction.** Gender equality is a fundamental right and a critical factor in building a democratic society and socio-economic stability in the country. But despite the importance of awareness of human equal opportunities for all people, regardless of gender, yet no country in the world can boast absolute level of gender equality. Gender gaps that are widespread in access to basic rights, access to and control of resources, in economic opportunities and also in power and political voice are an impediment to development.

One of the most obvious manifestations of gender inequality in society is segregation of the labor market – the distribution of people on the basis of demographic characteristics, most often sex, by occupation as between certain areas and sectors, and within them. With marginal variables between most countries, women have a lower employment rate, are unemployed longer and have less secure jobs. In addition, women and men continue to be highly concentrated in typically female and typically male jobs, respectively. Women all over the world continue to earn substantially less than men for the work they do such that women still earn just 73 cents for every dollar men earn [1].

Gender difference in occupational distribution reduces the effectiveness of human potential and enhances stratification by income, creates obstacles to economic development and increasing social tension in society. The only solution to this is gender equality, which strengthens a country's ability to grow, to reduce poverty and provide men and women children an equal rights and opportunities.

**Analysis of recent research and publications.** A number of foreign scientists such as David A. Cotter, Joan M. Hermsen and Reeve Vanneman (2004), Kathleen Gerson (2009), Robert Max Jackson (2012) made a great impact in development of the theory gender equality and problem of gender inequality in society. The influence of Gender Inequality on Economic Growth was studied by a number of scientists such as David Dollar and Roberta Gatti (1999), Stephan Klasen (1999), ÅsaLöfström (2009), Frances McGinnity and Helen Russell (2008), Norberto Pignatti (2010) and other scientists.

**Purpose of the article.** This paper will focus on the job market opportunities for men and women and the reasons for the inherent gender bias in many societies. It will also look at the economic position of women in Ukraine.

**The nature of gender segregation of the labor market, its forms of manifestation.** Labor market equality means women and men working to the same extent in paid jobs, having an equal share of part-time work and self-employment. Segregation of the labor market means the unequal distribution of men and women in the occupational structure and can be characterized as a situation in which people working in some jobs or in some sectors experience difference in earnings and enjoy different levels of protection and sets of opportunities with respect to others with similar productivity [2]. As a result gender segregation constitutes a labor market where a significant segment consists of typical male and female occupations.

Segregation of the labor market comes in two forms:

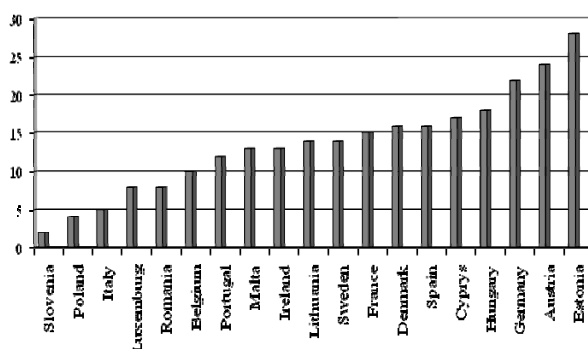
- vertical segregation, which describes women's under-representation in high-skill/high-wage occupations and over-representation in low-skill/low-wage occupations;
- horizontal segregation, which describes women's under-representation in particular occupational fields or sectors of the economy and their over-representation in others.

Horizontal and vertical job segregation is a consequence of perceived gender roles in society. They give rise to differences in education or accumulated job experience between men and women.

Advanced economies are demonstrating now the increasing participation of women in paid work. Thus, the leading countries with the highest female economic activity rate are Norway (71%), Denmark (75%) and Iceland (78%), US (59%), the UK (56%) and Australia (58%). Four of the lowest five female economic activity rates are recorded in emerging economies: Pakistan (22%), Turkey (25%), Chile (39%) and UAE (42%) [3, p. 6].

However, despite the growth of the economic activity of women, the gap separating men and women in the job market remains wide in many countries, whether in the North or the South. Participation of women in the management of companies and governments remains insufficient. For example, the countries with the lowest female board representation are Portugal (0.4%), Japan (0.9%), the UAE (0.9%), Korea (1.0%) and Chile (2.4%) [3, p. 9].

Women, all over the world, are significantly concentrated in occupations with low pay, such as those found in the service, commercial, healthcare and social care sectors. Gender Pay Gaps appear to be the highest in the former Soviet Union and the lowest in Emerging Europe. Comparing median monthly earnings of men and women during 2004-2011, women on average earned 36.4% less than men in Central Asia and around 33% less in Eastern Europe and the Caucasus [4]. There is, however, considerable dispersion in Gender Pay Gaps between EU countries (Fig.1).



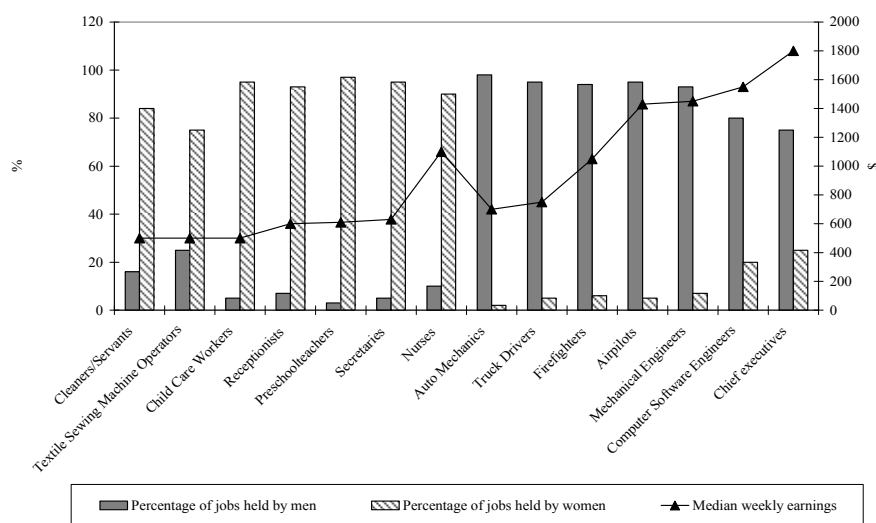
Pic. 1. Gender Pay Gap in EU countries, 2010

Source: European Commission [5]

As it seen from the Fig.1., Gender Pay Gaps varies significantly between countries in the EU, from below 10% in Slovenia, Poland, Italy, Malta, Luxembourg and Romania to above 20% in Finland, Greece, Germany, Austria, Czech Republic and Estonia.

Occupational segregation is a concern to policy makers for two reasons: it is inefficient economically, preventing able people from moving into occupations where they could perform well and that would satisfy them more than the ones open to them. And occupational segregation is a major cause for the persistent wage gap.

The total wage gap is also in part determined by professional choice. Coincidentally or not, «men’s jobs» are generally better paid than «women’s jobs» (Fig. 2). Women often feel obliged to choose occupations that mix well with family responsibilities because those responsibilities tend to weigh heavier on women. And those occupations tend to be less profitable. Such a sense of obligation is not a sign of gender equality. And when women «take over» what was previously a male occupation, all else being equal, the wage development seems to slow down [6, p. 4]. This suggests that pay gaps are partially due to discrimination – women may not be paid as much, in relation to their productivity, as men are.



Pic. 2. Occupational Sex Segregation in the USA

Source: The Stanford Center on Poverty and Inequality [7]

A fairly unambiguous conclusion, at least among researchers studying the matter, is that pay differentials are due to a combination of factors e.g.: gender discrimination, gender segregation in the labor market, and the fact that women bear greater responsibility for home and family, entailing longer periods of absence from the labor market and more part-time work [6, p. 4]. The gender pay gap is therefore the result of a combination of different types of gender discrimination: pushing or socializing women into jobs that are less well paid; paying less for the types of jobs that women tend to choose; paying women less than men within the same types of jobs; giving women less opportunities to climb the professional ladder.

### 3. Women and men position in the labor market of Ukraine

Concerning gender equality in Ukraine, the United Nations says Ukraine lags behind European standards of gender equality. The main problem lies in the imperfection of legislation, non-compliance with laws, challenging gender stereotypes and general low socio-economic status of the country.

Since Ukraine gains independence, principal elements of regulatory framework for gender-sensitive culture’s development has been implemented, promoting gender equality and resisting discrimination based on sex. Basics of gender equality are provided in the Constitution of Ukraine, which was adopted in 1996. The principles of equal treatment between women and men and the special protection of working women are also consolidated in the Labor Code of Ukraine, which was adopted in 1971 and still remains in force.

At the international level Ukraine has signed the main international documents concerning gender equality. In particular, the government ratified the UN Convention about all forms of discrimination against women and its Optional Protocol, the Convention ILO in 1951 on Equal Remuneration (№ 100), ILO Convention in 1958 about Discrimination in Employment and Work (№ 111), ILO Convention 1981 for the workers with family responsibilities (№ 156). By this Ukraine committed guarantee equality, development and justice in the country, guided by the ideas of social and gender equality. Ukraine also signed the Beijing Declaration and Platform for Action on gender equality and Empowerment of Women (1995) and the United Nations Millennium Declaration (2000). Thus, by this Ukraine also took a commitment to achieve the Millennium Development Goals in 2015 and one of those goals concerns to gender equality.

So the problem is the conflict between legislative strengthening gender equality and the actual social processes that are characterized by the preservation of gender disparities in almost all spheres of social life, in contradiction between the processes of democratization, opening opportunities for self-realization of women to develop their new social roles and the real escalation of gender inequality, declining social status of women in transformational changes in Ukrainian and other post-Soviet societies.

Based on the State Statistics Service data, in 2012 the exceeding of male employment indicators over related indicators of women employment by all age groups was 10.4%; the largest separation of employment accounted for age 25-29 years was 16.7%. Average wages per full-time employee for all economic activities in 2012 amounted to 2661 UAH for women and 3429 UAH for men. The biggest difference in wages was observed in the aviation industry (3076 UAH), financial services industry (2280 UAH), as well as in public and personal services and cultural activities and sports (1043 UAH) [8].

The basic preferences of men and women in finding jobs are the interesting direction of investigation. According to the Head Hunter Portal Data in 2012 men were looking for job more often than women: 53% resume were created by men and 47% by women. The most popular among men professional areas were «sales», «informational technology, internet and telecom» and «top management» – in these areas were hosted the largest number of «male» resumes. Another 10% summary is from students or those who haven't any experience and only entering the labor market.

«Women» professional areas were quite different: «accounting», «management accounting, corporate finance» and «administrative staff». Among female contenders also significantly more newcomers in labor market – students, workers without working experience who are just beginning a career.

The difference in labor preferences becomes apparent. Accounting, which takes first top among women, among male candidates took only the 10<sup>th</sup> position. And closes the three «female» leaders, the professional area of «administrative staff», which didn't hit at all to the top 10 search engines for males. At the same time, women rarely apply for a job in the field of «IT» and «top management» that occupy the leader positions in the top preferences of men. For the first more characteristically to find the job in the professional areas, which are closely connected with the service sector, while men are more likely to find the leadership positions.

The desired average salary for men was 5200 UAH. Women have much more modest demands – only 3100 UAH, which is 1,7 times less [9]. Financial expectations for men and women with the same educational level differ for a reason. First of all, the working experience of researcher effects on the level of desired salary. Men, compared with women, have more this experience. Only the third part of women (33%) could boast of such achievements. Moreover, among careerists-beginners are more women (60%). This can be explained by the fact that men start working earlier than women. Because they need to support themselves and family financially, or follow conventional wisdom about what is important for young men to be financially independent. It is more difficult for women to build the rapid career because they spent several years on maternity leave or caring for other family members. Discrimination on grounds of sex is in the non-recognition of women in the household as socially significant. Due homework Ukrainian women on average employed 25% more time than men.

The most significant manifestation of the inequality is in those sectors where the majority of workers are women. For a long time wages of women in the country does not exceed 70% of men's salaries. This is because, despite the high professional and educational training, women hold less prestigious positions, paid less because they receive wages on average 30% less than men.

Thus, Ukrainian women today live very hard on her shoulders rests the burden of economic, social and other problems. Women, and mother, first of all, need a serious, comprehensive support from the State and public organizations. Interests of women should actively been lobbied at the representative, executive and judicial authorities, the media, education and training.

**Conclusions.** Although there are a wide range of socio-cultural factors that influence female activity rates, governments can use a number of policy prescriptions to encourage female participation in the labor market, including initiatives to encourage flexible working time arrangements, taxation policy on second earners in married couples, reform of the benefits system to avoid the «income trap», and incentive policies such as free childcare for working mothers.

The lack of gender equality in society hinders sustainable development of the country. That is why gender approach – not a fad, but it's a problem of great importance. It should be noted that Ukraine is moving in this direction: almost all international legal instruments on gender equality were ratified. It remains to properly implement in real life all the theoretical and legislative developments on equal opportunities for men and women.

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**Сиренко С.В.****УДК 631.11.001.18 [634.8+663.2] (477.75)****ОСОБЕННОСТИ АНАЛИТИЧЕСКОЙ ОЦЕНКИ ДЕЯТЕЛЬНОСТИ  
ВИНОГРАДАРСКО-ВИНОДЕЛЬЧЕСКИХ ПРЕДПРИЯТИЙ**

**Аннотация.** Рассмотрены теория, методика и практика анализа деятельности предприятий виноградарско-винодельческого подкомплекса АПК, обоснована его роль в процессе принятия взвешенных и обоснованных управленческих решений. Раскрыто значение виноградарско-винодельческого подкомплекса АПК АР Крым в экономике Украины, проведен анализ производственно-хозяйственной деятельности предприятий отрасли в динамике за 2010-2012 гг. На основании оценки размеров виноградарско-винодельческих предприятий, финансовых результатов и экономической эффективности их деятельности определены специфические подходы к проведению их анализа. Выявлены проблемы в развитии предприятий виноградарско-винодельческого подкомплекса АПК Крыма, определены направления оптимизации процесса принятия управленческих решений в виноградарско-винодельческих предприятиях на основе управленческого учета и маржинального анализа.

**Ключевые слова:** анализ, аналитическая оценка, виноградарско-винодельческие предприятия, уровень специализации, управленческий учет, маржинальный анализ.

**Анотація.** Розглянуто теорія, методика й практика аналізу діяльності підприємств виноградарсько-виноробного підкомплексу АПК, обґрунтована його роль у процесі прийняття зважених і обґрунтованих управлінських рішень. Розкрито значення виноградарсько-виноробного підкомплексу АПК АР Крим в економіці України, проведено аналіз виробничо-господарської діяльності підприємств галузі в динаміці за 2010-2012 рр. На підставі оцінки розмірів виноградарсько-виноробних підприємств, фінансових результатів і економічної ефективності їх діяльності визначені специфічні підходи до проведення їх аналізу. Виявлено проблеми в розвитку підприємств виноградарсько-виноробного підкомплексу АПК Криму, визначені напрямки оптимізації процесу прийняття управлінських рішень у виноградарсько-виноробних підприємствах на основі управлінського обліку та маржинального аналізу.

**Ключові слова:** аналіз, аналітична оцінка, виноградарсько-виноробні підприємства, рівень спеціалізації, управлінський облік, маржинальний аналіз.

**Summary.** The theory, technique and practice of the analysis of activity of the modern enterprises are considered, the unresolved questions concerning the intra-branch analysis of the separate directions of agricultural production, in particular, a viticulture and winemaking subcomplex of agrarian and industrial complex are revealed. The role of an analytical assessment of production economic activity of the enterprises in the course of adoption of the weighed and reasonable administrative decisions is proved.

Value of a viticulture and winemaking subcomplex of agrarian and industrial complex of the Autonomous Republic Crimea in economy of Ukraine is opened, the analysis of the sizes of the viticulture and winemaking enterprises of the region, financial results and economic efficiency of their activity in dynamics for 2010-2012 is carried out. It is established that the technique of definition of level of specialization of the viticulture and winemaking enterprises on the basis of structure and structure of products is not absolutely reliable, especially throughout short time intervals.

Problems in development of the enterprises of a viticulture and winemaking subcomplex of agrarian and industrial complex of the Crimea, including lack of strategy on advance of the Crimean wines and cognacs on a domestic and foreign market that brings in separate years and in separate farms to their unprofitability and unprofitability are revealed.

The directions of optimization of process of adoption of administrative decisions in the viticulture and winemaking enterprises on the basis of management accounting and the marginal analysis are defined. The marginal income underlies the administrative decisions connected with revision of the prices, change of the range of products, establishment of the size of the awards stimulating realization, carrying out an advertizing campaign and other marketing operations.

**Keywords:** analysis, analytical assessment, viticulture and winemaking enterprises, specialization level, management accounting, marginal analysis.