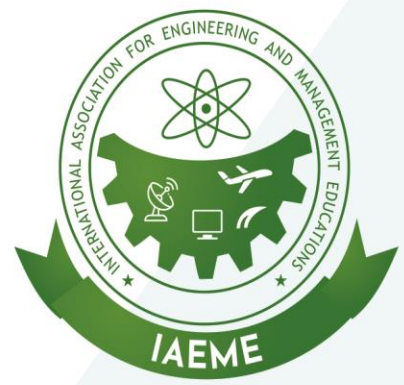


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91	IJM_11_05_092	THE IMPACT OF BUSINESS INTELLIGENCE (BI) AND DECISION SUPPORT SYSTEMS (DSS): EXPLORATORY STUDY	Mohanad M. Alasiri ; Anas A. Salameh	1001-1016
92	IJM_11_05_093	LONG-TERM CONSEQUENCES OF CAPITAL OUTFLOWS FOR TRANSITION COUNTRIES	Iryna V. Kravets ; Hanna H. Mykhalchenko ; Alona A. Buriak ; Lyudmila P. Davidyuk ; Clavdia V. Dubych	1017-1026
93	IJM_11_05_094	APPLICATION OF THE PROGRAM-TARGET METHOD IN BUDGET MANAGEMENT	Inna H. Kantsur ; Lyubov Ye. Hats ; Tetiana B. Kharchenko ; Olha V. Smahlo ; Liudmyla V. Prokopets	1027-1035
94	IJM_11_05_095	ESTABLISHING INTERTERRITORIAL COOPERATION OF AMALGAMATED TERRITORIAL COMMUNITIES AS A TOOL TO INCREASE THEIR CAPACITY	Dmytro Yu. Arabadzhyiev ; Zoriana Buryk ; Halyna Yu. Barshatska ; Maryna I. Huba ; Maryna V. Shashyna	1036-1044
95	IJM_11_05_096	THE IMPACT OF AMALGAMATED TERRITORIAL COMMUNITIES INFRASTRUCTURE ON THE FORMATION OF THEIR COMPETITIVE ADVANTAGES	Alyona V. Klyuchnik ; Yuriy A. Kormyshkin ; Nataliia I. Galunets ; Igor G. Mukharsky ; Anatolii V. Kamashev	1045-1057
96	IJM_11_05_097	THE NEGATIVE IMPACT OF CORRUPTION ON THE ECONOMIC SECURITY OF STATES	Liudmyla M. Akimova ; Iryna F. Litvinova ; Hanna O. Ilchenko ; Alina L. Pomaza Ponomarenko ; Olha I. Yemets	1058-1071
97	IJM_11_05_098	NEGATIVE EFFECTS OF CORRUPTION OFFENSES FOR THE COUNTRY'S ECONOMY	Maksym V. Korniienko ; Iaroslav V. Petrunenko ; Irina V. Yena ; Kseniia O. Pankratova ; Kristina A. Vozniakovska	1072-1083
98	IJM_11_05_099	ORGANIZATIONAL AND LEGAL ASPECTS OF ELABORATION OF AMALGAMATED TERRITORIAL COMMUNITIES SUSTAINABLE DEVELOPMENT STRATEGIES	Iryna A. Chykarenko ; Tetiana V. Mamatova ; Oleksii O. Chykarenko ; Ella O. Sergienko ; Olena O. Martseniuk	1084-1093

99	IJM_11_05_100	COUNTERACTING ADMINISTRATIVE MISCONDUCTS IN THE SPHERE OF ECONOMIC ACTIVITY	Lyudmila Yu. Progoniuk ; Iryna V. Kalinina ; Khrystyna P. Horuiko ; Kateryna M. Rudoi ; Arnold P. Kupin	1094-1102
100	IJM_11_05_101	FORMATION OF DEVELOPMENT STRATEGIES OF TRANSPORT AND LOGISTICS COMPANIES UNDER CURRENT CONDITIONS	Iryna S. Stetsiv ; Iryna V. Diachuk ; Olga G. Vdovichena ; Alla P. Heidor ; Andrii V. Chervinchuk	1103-1114
101	IJM_11_05_102	INNOVATIVE MARKETING TOOLS FOR BUSINESS DEVELOPMENT IN THE EARLY STAGES OF THE CRISIS	Alina R. Eremina ; Mariya V. Bardadym ; Nataliia V. Hurtova ; Kostyantyn S. Zhadko ; Viktoriia V. Datsenko	1115-1135
102	IJM_11_05_103	ENERGY RISK WITH COMMUNITY MANAGEMENT AND COST ANALYSIS	Suppanunta Romprasert	1136-1144
103	IJM_11_05_104	RELIGIOUS TOLERANCE PRACTICES: A CASE STUDY OF FAMILY WITH DIFFERENT RELIGIONS IN TORAJA ETHNICITY SOUTH SULAWESI PROVINCE, INDONESIA	Mansyur Radjab ; Arsyad Genda ; Andi Haris ; Suparman Abdullah	1145-1154
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106	IJM_11_05_107	EVALUATION OF FUNCTIONING CHARACTERISTICS AND ETHICAL LEADERSHIP QUALITY OF INDEPENDENCE DIRECTORS - AN INVESTORS' PERSPECTIVES	C. Vethirajan ; L. Saraswathy	1179-1194
107	IJM_11_05_108	RUSSIAN OIL AND GAS INDUSTRY DEVELOPMENT AMID CHANGING GLOBAL CONSUMPTION STRUCTURE	Sergey Oganovich Kalenjian ; Tamara Yuryevna Safonova	1195-1213
108	IJM_11_05_109	CRIMINOLOGICAL ANALYSIS AND ITS ECONOMIC ASPECT OF THE CRIME RATE IN THE PLACES OF CONFINEMENT OF UKRAINE FOR THE LAST DECADE (2010-2019)	O.Bohatyrova ; I.Bohatyrov ; A.Bohatyrov ; L.Hrytsaienko ; G. S. Yermakova	1214-1224
109	IJM_11_05_110	THE CHALLENGES OF STUDENTS FROM RURAL BACKGROUNDS IN URBAN INSTITUTIONS FOR TERTIARY EDUCATION: A CASE STUDY ON STUDENTS' MIGRATION TO DHAKA CITY	Mohammad Shibli Shahriar ; Sunjida Khan ; Sharmin Jahan ; Nurul Mohammad Zayed	1225-1231
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111	IJM_11_05_113	CUSTOMER SATISFACTION ON E-BANKING SERVICES OF PUBLIC AND PRIVATE SECTOR BANKS IN PUDUCHERRY REGION - AN EMPIRICAL ANALYSIS	K. Madavan ; C. Vethirajan	1247-1262
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113	IJM_11_05_115	THE ESSENCE OF INNOVATIVE DEVELOPMENT OF THE CONTEMPORARY EDUCATION SYSTEM IN MODERN SOCIETY	Vladimir Ivanovich Kolesov ; Natalia Nikolaevna Shevchenko ; Nadezhda Anatolievna Bogdanova ; Galina Mikhailovna Yanyushkina ; Elena Aleksandrovna Raevskaya	1271-1276
114	IJM_11_05_116	THE IMPACT OF INTERNAL CONTROL ON MINIMIZING FRAUD: THE CASE OF SMALLMEDIUM ENTERPRISES	Yulia A. Artemieva ; Marina N. Ermakova ; Lyubov L. Pokrovskaya ; Larisa D. Petrenko ; Natalia L. Dolotova	1277-1288
115	IJM_11_05_117	TRAINING A MODERN MANAGER IN AN OPEN SOCIETY: DEVELOPMENT OF ALGORITHMIC COMPETENCY OF A PUBLIC GOVERNANCE SPECIALIST	S.A. Poyda ; V.M Zayatchkovsky ; T.M. Drozd ; L.A. Kiyenko-Romanyuk ; N.V. Vasilenko	1289-1298
116	IJM_11_05_118	ESSENTIAL CHANGES OF THE FAMILY INSTITUTE UNDER MODERN CONDITIONS	V. I. Kolesov ; N. Smolonskaya ; S. I. Smolonskiy ; T.V. Slanova ; E. N. Fedorova ; M. S. Moskalenko ; Y. Y. Timokhina	1299-1304
117	IJM_11_05_119	THE CAUSATIVE AS A MULTIFACETED FORM OF THE VERB VOICE: THE CASE OF THE BASHKIR LANGUAGE	Z.I. Salyakhova ; L.H. Samsitova ; L.M. Khusainova ; L.B. Abdullina ; R.A. Sultakaeva	1305-1313
118	IJM_11_05_120	DETERMINATION PROCESSES OF CRIMINAL VIOLATIONS IN THE FIELD OF TRANSPLANTATION IN RUSSIA AND UKRAINE	Dmitry Vladimirovich Babich ; Badma Vladimirovich Sangadzhiev ; Lyudmila Alexandrovna Bukalero	1314-1320
119	IJM_11_05_121	THE ROLE OF A FOREIGN LANGUAGE IN THE CONTEXT OF THE INTERNATIONAL STANDARDIZATION OF LOGISTICS TERMINOLOGY	Rymma Mayboroda ; Oksana Bodnar ; Nataliia Ababilova ; Maryna Morozova ; Tetiana Burlaienko	1321-1331
120	IJM_11_05_122	TAXATION AS A CONFLICT SPHERE OF STATE AND LOCAL, PUBLIC AND PRIVATE INTERESTS	Halyna Rossikhina ; Vasyl Rossikhin ; Ihor Protsiuk ; Valeriy Velychko ; Oksana Brusakova ; Olena Turuta	1332-1337
121	IJM_11_05_123	THE COURT FEES AS VARIETY OF THE STATE DUTY	Vasyl Rossikhin ; Halyna Rossikhina ; Tetyana Kaganovska ; Oleksandr Holovko ; Oleksii Navrotskyi ; Oleh Musiienko	1338-1344
122	IJM_11_05_124	STUDENTS' PATRIOTIC VALUES FORMATION BY MEANS OF A FOREIGN LANGUAGE AS AN IMPORTANT ISSUE	Tatiana Vladimirovna Larina ; Anastasiia Sergeevna Sukhanova ; Bakhtiyor Rozikovich Kodirov ; Elizaveta Alexandrovna Kuchinskaya ; Elena Vladimirovna Borisova	1345-1352
123	IJM_11_05_125	INTEGRALISM AS A NECESSARY DIRECTION IN SOCIO-ECONOMIC RESEARCH OF MODERN SOCIETY	Elena V. Aleksandrova ; Vladimir N. Kovnir ; Marina I. Skripnikova ; Ekaterina G. Lisovskaya ; Elena A. Rozhanskaia	1353-1360
124	IJM_11_05_126	CORRUPTION CRIME IN THE CRIMINAL EXECUTIVE SYSTEM OF THE RUSSIAN FEDERATION AND ITS PREVENTION	Sergey Girko ; S.V. Kharchenko	1361-1364
125	IJM_11_05_127	ABOUT EXPERIENCE OF DEVELOPMENT SOCIO-ECONOMIC REFORMS IN THE DECEMBRIST MOVEMENT	Vladimir Nikolaevich Kovnir ; Elena Vasilievna Aleksandrova ; Oleg	1365-1371

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126	IJM_11_05_128	PRINCIPLES OF FAIR MARKET VALUATION OF RIGHTS UNDER LEASING AGREEMENT WITH THE OPTION TO PURCHASE THE PROPERTY	Alexander Viktorovich Schepotiev	1372-1378
127	IJM_11_05_129	INFLUENCE OF PSYCHOLOGICAL SELFADJUSTMENT METHOD ON THE DEPRESSION LEVEL DYNAMICS	Kuramshina (Trutneva) Daria Romanovna	1379-1385
128	IJM_11_05_130	THE SYSTEM OF PROOF AS THE MAIN ELEMENT OF A UNIFIED FORM OF ACTION IN PRE-TRIAL PROCEDURE REALIZATION	Girko Sergey Ivanovich ; Kharchenko Sergey Vladimirovich ; Tsepinsky Stanislav Aleksandrovich ; Latyshev Sergey Yuryevich ; Kambarov Altynbek Manapbaevich	1386-1390
129	IJM_11_05_131	SPECIAL DEVELOPMENT FEATURES OF THE NATIONAL BANK OF UKRAINE MONETARY POLICY IN THE FRAMEWORKS OF FINANCIAL SYSTEMS MANAGEMENT	Rossikhin Vasyl V. ; Rossikhina Halyna V. ; Babichev Anatoliy V. ; Kyriy Valentyna V. ; Bondarenko Iryna M. ; Latkovska Tamara A.	1391-1402
130	IJM_11_05_132	THE DISCREDITING OF A LINGUISTIC PERSONA IN THE LINGUISTIC SPACE OF THE COMMUNICATIVE ACT	Rossolova Oksana Anatolevna	1403-1410
131	IJM_11_05_133	SEXUAL TABOOS AS A SYSTEM OF NORMS AND THE PROBLEM OF EXOGAMY	Rossikhin Vasyl V. ; Holovko Oleksandr M. ; Tikhonenkov Dmytro A ; Klyuyeva Yevgeniya M. ; Dobkina Kateryna R. ; Ponomarenko Yuriy A.	1411-1416
132	IJM_11_05_134	MORPHOLOGICAL AND FUNCTIONAL CHANGES OF LUNGS WITH THE COMPLEX EFFECT OF IMMOBILIZATION AND HYPOTHERMIA	K. M. Khamchiyev ; A. Kh. Shandaulov ; S. S. Ibrayeva ; A.A. Ostanin ; A.K. Zhiyengaliyeva	1417-1422
133	IJM_11_05_135	INTERDEPENDENCE OF VALUES SHARED BY HEALTHCARE ORGANIZATION WORKERS AND QUALITY OF PROVIDING SERVICES TO PATIENTS	Konstantin N. Tsaranov ; Vladimir A. Zhiltsov ; Elena M. Klimova ; Alexey G. Tarbastaev	1423-1432
134	IJM_11_05_136	EXPERIMENTAL APPROACH TO STUDYING VIOLENCE IN THE ADOLESCENT	Serebryakova T.A. ; Kochneva E.M. ; Koneva I.A. ; Morozova L.B. ; Ipatova I.S. ; Kolarkova O.G. ; Suvorova O.V. ; Kostina O.A.	1433-1445
135	IJM_11_05_137	PERSONALITY TRAITS AND CAREER ORIENTATIONS OF HIGH SCHOOL STUDENTS WHEN CHOOSING A MEDICAL PROFESSION	Konstantin N. Tsaranov ; Vladimir A. Zhiltsov ; Elena M. Klimova ; Olga O. Komolova	1446-1455
136	IJM_11_05_138	INTERDEPENDENCE OF SELFUNDERSTANDING AND PERSONAL LIBERTY IN THE CONTEXT OF EXISTENTIAL PSYCHOLOGY	Olga I. Kayasheva ; Valerij A. Kislyakov	1456-1465
137	IJM_11_05_139	THE CORRELATION BETWEEN STRESS AND A TYPE OF CREDIT BEHAVIOR AS A CHARACTERISTIC OF ATTITUDE TO MONEY	Elena Mitasova ; Ekaterina Nekrasova	1466-1479

138	IJM_11_05_140	EFFICIENCY CRITERIA FOR MANAGERIAL DECISION-MAKING STYLES	Gennady V. Gnezdilov ; Elena M. Klimova ; Leonid V. Nerovnyj ; Vadim V. Kiselev ; Sergey A. Ognev	1480-1491
139	IJM_11_05_141	LEGAL AND MORAL AND ETHICAL PROBLEMS OF TRANSPLANTATION IN UKRAINE	Viktoriia M. Palchenkova ; Riabchynska Olena ; Gorokhovska Olena ; Stomatov Eduard ; Sergii P. Myrnyi	1492-1497
140	IJM_11_05_142	THE LOGICAL-MATHEMATICAL MODEL OF CAREER SUCCESS: THE ANALYSIS OF INDICATORS OF PROFESSIONAL SUCCESS OF EMPLOYEES IN A SALES COMPANY	Aleksandr N. Kononov ; Elena M. Klimova	1498-1511
141	IJM_11_05_143	INNOVATIVE METHODS FOR COUNTERACTING PHARMACEUTICAL CORRUPTION IN THE PRECLINICAL RESEARCH AND CLINICAL TRIALS PHASE: THE SEARCH FOR COMMON INTERNATIONAL STANDARDS	Mykhailo A. Anishchenko ; Yrii Vladimirovich Deliya ; Yurii Vladimirovich Filei ; Yurii Volodymyrovych Mosaiev ; Olena A. Mykhailyk	1512-1518
142	IJM_11_05_144	THE PERSONAL POTENTIAL IMPACT OF COMBAT ATHLETES ON OVERCOMING MENTAL STRESS IN THE STRESSFUL SITUATION OF COMPETITIVE ACTIVITY	Kuzovkin Viktor Vladimirovich ; Kharitonova Anna Igorevna	1519-1529
143	IJM_11_05_145	COMPREHENSIVE ANALYSIS OF SEMANTIC STRUCTURAL SIMILARITY OF IDIOMS IN FOUR LANGUAGES: RUSSIAN, ENGLISH, FRENCH, GERMAN	Olesya Kabalina ; Elvira Baturina ; Irina Borovkova	1530-1537
144	IJM_11_05_146	EVOLUTION OF DOMESTIC SMALL AND MEDIUM ENTERPRISES: HISTORICAL JOURNEY	M.A. Khamatkhanova	1538-1542
145	IJM_11_05_147	RESULTS OF FORMATIVE EXPERIMENT ON PSYCHOLOGICAL SUPPORT OF THE EFFICIENT METHODOLOGICAL WORK OF THE HIGHER SCHOOL EMPLOYEES	Gennady V. Gnezdilov ; Marina N. Zaytseva ; Elena M. Klimova ; Sergey A. Ognev ; Aleksey A. Kamyshanov	1543-1555
146	IJM_11_05_148	THE FEATURES OF MARITAL NEGATIVE NARCISSISM IN CONFLICT BETWEEN THE SPOUSES	Chumicheva Irina Viktorovna ; Zhmurin Igor Evgenievich	1556-1577
147	IJM_11_05_149	MACRO-ECONOMIC IMPACT OF COVID-19 PANDEMIC UPON BUSINESSES: A GLOBAL REACTION	Sanawi Sharahiley	1578-1591
148	IJM_11_05_150	RURAL CITIZEN SATISFACTION ON EHEALTH CARE SERVICES UNDER EGOVERNANCE SERVICE DELIVERY MODEL DURING COVID 19	M. Bhuvana ; S. Vasantha	1592-1603
149	IJM_11_05_151	SPOTLIGHT ON THE MARKETING MINDSET: LITERARY REVIEW	Rounaq Kadhemi Hussin Shubar ; Zaki Muhammad Abbas ; Kamal Kadhimi AL-Hassany	1604-1611
150	IJM_11_05_152	AN EMPIRICAL STUDY ON EXPECTED RETURN MODELS WITH REFERENCE TO BONUS ISSUES AND STOCK SPLITS IN INDIAN SHARE MARKET	Nagendra Marisetty ; M. Suresh Babu ; S. V. Ramana Rao	1612-1630
151	IJM_11_05_153	USES OF SOCIAL MEDIA PLATFORMS AMONG THE B.ED STUDENTS OF GAUHATI UNIVERSITY	Bikashita Borah	1631-1638
152	IJM_11_05_154	THE EFFECT OF PUBLICLY ANNOUNCED NEWS AT AMMAN STOCK EXCHANGE EFFICIENCY	Abdullah Ahmed Aldaas	1639-1650

153	IJM_11_05_155	CORPORATE SOCIAL RESPONSIBILITY IN INDIA: ISSUES AND CHALLENGES	Bindu Sharma ; Bharti Sharma ; Anubha Kaushik	1651-1664
154	IJM_11_05_156	THE INTUITIVE ELEMENT IN THE DECISION MAKING TRIUMVIRATE - A MILITARY LEADERSHIP PERSPECTIVE	Bindu Sharma ; Sudhir Bahl	1665-1676
155	IJM_11_05_157	COMPARATIVE ANALYSIS OF THE INDEX FUND AND LARGE CAP FUND	Dinesh C Pandey ; N S Bohra ; Shobhit Garg	1677-1682
156	IJM_11_05_158	RELATIONSHIP BETWEEN TRANSFORMATIONAL LEADERSHIP AND ORGANIZATION COMMITMENT WITH MEDIATING EFFECT OF JOB CHARACTERISTICS	Girish Lakhera ; Manish Bisht ; Amar Kumar Mishra	1683-1695
157	IJM_11_05_159	AN INTEGRATED MANAGEMENT APPROACH FOR INCLUSIVE AND SUSTAINABLE URBAN DEVELOPMENT	Sachin Ghai ; M.P. Singh ; T. Yigitcanlar	1696-1713
158	IJM_11_05_160	CONTESTING FOR SPACE AND IDENTITY: IS NON-TRIBAL MIGRATION UTTERLY RESPONSIBLE FOR TRIBAL LAND ALIENATION?	Ankur Protim Mahanta	1714-1720
159	IJM_11_05_161	OPERATIONAL ASPECTS OF E-CONTRACTS: A CRITICAL STUDY	Neha Saini ; Arvind P. Bhanu	1721-1734
160	IJM_11_05_162	UNDERSTANDING RELATIONSHIP BETWEEN TALENT ACQUISITION, COMPETENCY MAPPING AND PERFORMANCE MANAGEMENT AND APPRAISAL	Sheeba Ramola ; Santosh Rangnekar	1735-1749
161	IJM_11_05_163	UNDERSTANDING PERCEPTIONS OF STUDENTS AND TEACHERS OF ENGLISH LANGUAGE TEACHING IN THE DIGITALLY INTEGRATED ENVIRONMENT	Mir Abrar Mustafa ; Dr.Shabina Khan	1750-1756
162	IJM_11_05_164	A DETAILED ANALYSIS ON CONSUMER AWARENESS AND PERCEPTION OF ORGANIC FOOD PRODUCTS IN MALAYSIA	Dr.Arasu Raman	1757-1763
163	IJM_11_05_165	EXPORT INTENSITY AND FOREIGN DIRECT INVESTMENT-A CASE ANALYSIS WITH REFERENCE TO INDIAN DRUGS AND PHARMACEUTICAL INDUSTRY	Dr.Sharmiladevi J.C	1764-1772
164	IJM_11_05_166	CORPORATE GOVERNANCE INDEX AND ITS IMPACT ON FIRM RISK: EMPIRICAL EVIDENCE FROM PAKISTAN	Usman Zahoor ; Ahmed Shahzad ; Areesha Zaheer ; Muhammad Umair Khan	1773-1789
165	IJM_11_05_167	INFLUENCE OF KNOWLEDGE MANAGEMENT ON EMPOWERMENT OF WOMEN ENTREPRENEURS IN TIRUCHIRAPPALLI DISTRICT	Dr.K. Suchitra ; Dr.R. Gopinath	1790-1796
166	IJM_11_05_168	ADVANCED STRATEGIES FOR DEVELOPMENT OF DIGITAL MARKETING IN RURAL AREA	Rajiv Mishra ; Shahid Amin	1797-1810
167	IJM_11_05_169	A STUDY OF CORPORATE CULTURE AND EMPLOYEE COMMITMENT-MODEL FRAMEWORK	Ranjit Kumar Mukherji ; Dr.Rupa Khanna Malhotra ; Amit Uniyal	1811-1818
168	IJM_11_05_170	A STUDY ON ENHANCED TRAINING PROGRAMME TO IMPROVE PRODUCTIVITY AND WORKFORCE AMONG THE AUTOMOBILE EMPLOYEES IN INDIAN CONTEXT	S. Sandhana Ponnarasi ; Dr.N. Rajamannar	1819-1823
169	IJM_11_05_171	A CRITICAL STUDY ON BCG MATRIX OF COLGATE PALMOLIVE	Dr. Vinay Kumar Jain ; Shreeya Mittal	1824-1831

170	IJM_11_05_172	A PROPER INTIATION, DURATION AND CEASEATION OF CURRENTLY INCARPORTAED SSRIS, SNRIS, AND TCAS CRITICAL IN THE MANAGEMENT OF PANIC DISORDER- AN OVERVIEW	Ashfaq Ahmad Shah ; Dr.Amit Gupta	1832-1840
171	IJM_11_05_173	A STUDY OF CONCEPTUAL ASPECTS OF ORGANIZATIONAL CULTURE AFFECTING JOB SATISFACTION	Ranjit Kumar Mukherji ; Dr.Vinay Kumar Jain	1841-1847
172	IJM_11_05_174	IMPACT OF INDUSTRIAL POLICY ON IT SECTOR IN UTTARAKHAND	Priti Sharma ; Dr.Rupa Khanna Malhotra ; Mohit Kumar Ojha	1848-1855
173	IJM_11_05_175	PERCEPTION TOWARDS RISK FACTORS ASSOCIATED WITH CONSUMPTION OF FAST FOOD: A STUDY OF COLLEGE STUDENTS IN INDIA	Himani Upreti ; Dr.Rupa Khanna Malhotra ; Mohit Kumar Ojha	1856-1863
174	IJM_11_05_176	IMPACT OF KM ON ORGANISATION PERFORMANCE	Nilakshi ; Amar Kumar Mishra	1864-1870
175	IJM_11_05_177	IMPACT OF ORGANIZATIONAL SUPPORT ON LEARNING EFFECTIVENESS WITH MEDIATING ROLE OF LEARNING FLOW	Archana ; Dr.OP Soni ; Amar Kumar Mishra	1871-1877
176	IJM_11_05_178	ISSUES AND CHALLENGES OF E-BUSINESS IN INDIA	Subodh Pundeer ; Amar Kumar Mishra ; Sachin Ghai	1878-1885
177	IJM_11_05_179	E- LEARNING IN INDIA: THE ROAD AHEAD	Chahat Sahani ; Amar Kumar Mishra	1886-1892
178	IJM_11_05_180	RESTAURANTS IN INDIA: FACING THE THREAT OF ONLINE DELIVERY PLATFORMS	Dr.Chandan Gupta ; Dr.Pradeep Joshi	1893-1902
179	IJM_11_05_181	FINANCIAL RATIO ANALYSIS OF DIFFERENT PUBLIC SECTOR BANKS	Shipra Gupta ; Vijay Kumar ; Rupa Khanna	1903-1912
180	IJM_11_05_182	REWRITING THE RULES OF CUSTOMER ENGAGEMENT: INSURANCE INDUSTRY	Dr.Rupa Khanna Malhotra	1913-1918
181	IJM_11_05_183	TO STUDY THE PURCHASE INTENTION OF CUSTOMERS TOWARDS E-COMMERCE SITES: A CASE STUDY OF FLIP KART AND AMAZON	Ms.Roohi Naaz ; Dr.Rupa Khanna Malhotra	1919-1927
182	IJM_11_05_184	AN ANALYSIS OF CUSTOMER PREFERENCES AMONG AVAILABLE INVESTMENT PRODUCTS IN BANK: A STUDY IN VAISHALI (BIHAR)	ROOHI NAAZ ; Dr.Rupa Khanna Malhotra ; Sristy Jaiswal	1928-1937
183	IJM_11_05_185	DATA IN THE CENTRE OF BUSINESS MODELS: THE NEW NORMAL IN MARKETING	Rupa Khanna ; Amit Uniyal	1938-1944
184	IJM_11_05_186	LEARNING BASED ON WEB IN TIMES OF PANDEMIC: CRITICAL REFLECTIONS ON THE STUDIES IN COLLEGE STUDENTS	Abhilasha Singh Upadhyaya	1945-1953
185	IJM_11_05_187	A STUDY ON INTUITIVENESS FOR ENTREPRENEURIAL ACTIVITY IN INDIAN CONTEXT	Rajeshri Thapa	1954-1959
186	IJM_11_05_188	GST IMPACT ON TRANSPORT OF GOODS AND PASSENGERS	Rakesh Kumar ; Prof.Dr.Rupa Khanna Malhotra	1960-1964
187	IJM_11_05_189	A STUDY OF THE IMPACT OF SOCIAL MEDIA INFLUENCERS AND THEIR CONSTRUCTS ON ONLINE PURCHASE INTENTIONS OF THE CUSTOMERS	Saumya Gupta ; Rupa Khanna Malhotra	1965-1972

188	IJM_11_05_190	GST PROVISION FOR UNREGISTERED PERSON UNDER REVERSE CHARGE MECHANISM	Rakesh Kumar ; Prof.Dr.Rupa Khanna Malhotra	1973-1977
189	IJM_11_05_191	STUDYING THE EFFECTUALNESS OF ELECTRONIC WORD OF MOUTH COMMUNICATION (EWOM): A LITERATURE ANALYSIS STUDY	Sneha Singh ; Dr.Deepak Kaushal	1978-1989
190	IJM_11_05_192	RURAL TOURISM ENTREPRENEURSHIP: AN ENTREPRENEURS PERSPECTIVE	Kartikeya Raina ; Dr.Navneet Rawat ; Anuj	1990-1998
191	IJM_11_05_193	A COMPARATIVE ANALYSIS OF FLOATING CONTACT BOTTOM GATE (FCBG) AND BOTTOM GATE BOTTOM CONTACT ORGANIC THIN FILM TRANSISTOR (OTFT)	Arun Rathod ; Abhilasha Mishra ; Brijesh Kumar ; P.K. Juneja	1999-2004
192	IJM_11_05_194	FUTURE PROSPECTS OF E-COMMERCE IN INDIA- 2021	Ms.Chahat Sahani ; Mr.Amjad Ali	2005-2010
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# THE COURT FEES AS VARIETY OF THE STATE DUTY

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## ABSTRACT

*The article examines the place, role and features of the legal regulation of the court fees. Attention is drawn to the problematic moments and difficult situations in the legislative registration of this concept. The need to correct them is noted and recommendations are given for improving the legal regulation of court fees.*

**Keywords:** Judicial Reform, Court Fees, State Duty, Claims

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## 1. INTRODUCTION

In connection with Ukraine's pursuance of European standards, primarily legal ones, in 2010 a judicial reform was carried out. As part of this reform, the significant number of legislative acts were changed significantly. Among them - the creation of the law "On court fees", which aims to regulate a completely new category for Ukraine - the court fees. Considering the purpose and role of the court fee, there is no doubt about its importance and relevance of the introduction. But when analyzing legislative acts, many questions arise about one or another aspect of the legal regulation of this category.

## 2. RESEARCH METHODS

The methodological basis of the research is a set of techniques and methods of scientific perception, namely: dialectical, comparative legal, formal legal, method of system analysis and synthesis, etc. In carrying out the research, the dialectical method became the main one, with the help of which the essence of the phenomena under study was clarified in the unity of their material content and legal form. The systemic-structured method allowed to reveal and consider the formal and legal content of the court fees as a state duty. The analysis of legal regulation of financial relationships in Ukraine in retrospect and genesis was carried out on the basis of the comparative legal method. Taken as a whole, general scientific and special methods were used for a complete and comprehensive study of the problem of modern collection of court fees. The theoretical conclusions of the paper are based on the works of the general theory of state and law, economic theory, financial, administrative and other branch legal sciences.

### 2.1. Research analysis and target setting

A comprehensive study of the nature of the state duty in general and court fees in particular is of great theoretical and practical importance. At different times, many scientists have paid attention to this issue: Yu. Krokhnina, S. Pepelyaev, V. Rossikhin, G. Rossikhina and others. Despite the existence of a large number of opinions and scientific material, this issue is subject to further improvement and constant attention of scientists. The purpose of the article is to identify problematic issues in the field of legal regulation of court fees and to study possible ways to solve them.

### 2.2. Research results

The court fees as a separate payment was established on the territory of independent Ukraine only in 2011. At the same time, court fees and fees on papers in cases conducted in courts were established even during the existence of Ukraine as part of the USSR. The prototype of the modern mechanism for calculating compulsory payments by the controlling authority can be called the existing procedure for determining the price of a claim by the court at that time.

The collection of state duty in Ukraine is regulated by the Law "On Court Fees", which defines the legal basis for the collection of court fees, payers, objects and rates, the procedure for payment, exemption from payment and return of court fees [1]. The legislator means the court fees by a fee levied throughout Ukraine for filing applications, complaints to the court, as well as for the issuance of documents by courts and is included in court costs. This interpretation of the court fee raises one fundamental question - how does the category "fee", which is applied to this payment, correspond to the category "fee" defined by Article 6 of the Tax Code of Ukraine. Let's try to analyze this issue.

The legislator in the Tax Code does not differentiate the concepts of collection, payment and contribution. For these three types of compulsory payments, only one definition is fixed in Art. 6: "a collection (payment, contribution) is a compulsory payment to the relevant budget, levied from the payers of the fees, subject to the receipt of special benefits by them, including

as a result of committing in the interests of such persons by state bodies, local self-government bodies, other authorized bodies and persons legally significant actions" [2]. If the essence of such collection features as obligatoriness, revenues to the corresponding budget do not raise any special questions, then the reaping of special benefits by the payers of the collection from its payment seems doubtful.

Regarding the court fees, the existence of the "special benefit" criterion raises more questions than answers. Indeed, what is the benefit for the payer of the state duty when rendering of decision in which his claims are not satisfied. In this case, the payment of the court fee should be to no extent considered as the basis for obtaining any benefit. Moreover, in the case of innocence proof by the plaintiff who paid the duty, most often the obligation to reimburse it is assigned to the counterpart. Consequently, in this case, the payment of the court fee also does not bear any special benefit - it is simply transferred to the counterparty of the trial.

The purpose of the court fee is, first of all, to ensure the activities of the judicial power. Indeed, court proceedings require significant material resources, the source of which is the public funds of Ukraine and the funds of the persons participating in the case. The material and technical support of the judges is financed by the state budget, remuneration of judges, auxiliary personnel and other expenses associated with ensuring the activities of each court itself. The costs occurring due to the proceedings for the specific case are borne by the parties and other persons participating in the case. All of these costs are judicial in nature. So, the court costs are the actual monetary expenses incurred by the persons who take part in the case and other participants in the process in connection with judicial recourse and proceedings.

One of the optional elements of the legal mechanics of court fees are the benefits established by Art. 5 of the Law "On court fees" [1]. In fact, only one variety of benefits has been established - complete exemption from payment of court fees for certain categories of payers. All of them can be rated in order of several grounds, but the most important is the classification by the type of person (legal, physical). At the same time, in our view, the negative aspect is the absence of any classification in the text of the specified law - the legislator listed randomly the payers exempted from the payment of the fees.

It is necessary to pay attention to the change in the legislator's approach to the regulation of benefits in the payment of court fees. Prior to the adoption of the Law "On Court Fees", local Councils of People's Deputies were empowered to establish additional benefits for individual payers regarding the payment of the state duty counted to local budgets, and the Ministry of Finance of Ukraine - regarding state duty that were counted to the State Budget of Ukraine. Now these bodies are deprived of such authority.

When examining the court fees benefits, it should be distinguished from the costs associated with the consideration of case. The latter may arise after the commencement of proceedings on the case, that is, during the consideration of the case, and their structure and size depends on the physical acts performed by the participants in the process, the persons participating in the case and the court. The costs structure associated with the consideration of a court case is regulated by the Civil Procedure Code of Ukraine. They include: 1) costs for legal assistance, 2) costs of the parties and their representatives associated with appearance in court, 3) costs associated with the involvement of witnesses, specialists, translators and the conduct of forensic examinations; 4) costs associated with the examination of evidence at the place of their location and the commission of other actions necessary for the consideration of the case; 5) costs associated with the publication of an announcement in the press to summon the defendant [3].

Before the adoption of the Law "On Court Fees", this list also included the costs of information and technical support. Now we can say that they are integrated into the court fees.

Payment of the court fees to the commercial court is a prerequisite for the acceptance of the relevant application for consideration. In accordance with Art. 4 of the Law "On Court Fees" when filing a statement of pecuniary claim, the amount of the state duty is set at the level of 2 percent of the cost of the claim, but not less than 1.5 times the minimum wage and not more than 60 times the minimum wage. This is a pretty significant range. At the same time, it may become clear in the process of further consideration of the case that the price of the claim does not correspond to reality and it will be adjusted. How does this affect the obligation to pay court fees? It is quite predictable in this case to adjust the amount of the court fee. Thus, when the court fee is paid for filing a statement of claim with the court in the amount determined taking into account the price of the claim, and the price of the claim set by the plaintiff does not correspond to the fair value of the disputed property, or if its exact price is impossible to establish on the day of filing the claim, the court preliminary determines the amount of the court fee with the subsequent payment of the underpaid amount or with the return of the amount of the court fee overpayment in accordance with the price of the claim established by the court during the consideration of the case. This approach is reflected in the acts of the Supreme Commercial Court of Ukraine [4].

When paying the court fee, the nature of the claim must be taken into account. So, for filing a statement of claim, which must simultaneously have a pecuniary and non-pecuniary nature, the court fee is paid according to the rates established for statements of claim of the pecuniary and non-pecuniary nature (paragraph one of the third part of Article 6 of the Law). The above concerns the integration into one statement of claim of the pecuniary and non-pecuniary claims, related to each other on grounds that have arisen or presented evidence (Article 58 of the Code of Commercial Procedure of Ukraine), for example, on invalidating a transaction (commercial contract) and on reclamation of property transferred for it. This approach will allow to determine accurately the amount of court fees in the presence of a mixed claim.

A feature of the court fee as a mandatory payment is a special procedure for its distribution. So, if any other fee or tax included in Art. 9 of the Tax Code of Ukraine, is distributed in accordance with the requirements of the Budget Code of Ukraine [4], then the distribution of the paid amounts of court fees between the parties is carried out by the economic court according to the rules determined by the Code of Commercial Procedure of Ukraine. So, for the disputes arising from the conclusion, amendment and dissolution of contracts, the court fee is imposed on the party that unreasonably evades acceptance of an offer of the other party, or on both parties if the part of the proposals of each of the parties is rejected by the commercial court. At the same time, in the disputes that arise during the execution of contracts and on other grounds, the court fee is imposed on the parties respectively to the amount of the satisfied plaintiff's claims [5].

It should be noted that it is the court that decides the issue of redistribution of the burden regarding the court fee payment if there are grounds for exemption of the plaintiff from paying it. When this occurs, after the consideration of the case, the court fee is levied from the defendant to the budget respectively to the amount of the satisfied claims, if the defendant is exempted from paying the court fee. Thus, the obligation to pay the court fee is shifted from the plaintiff to the defendant, but this is done taking into account the factual circumstances of each case.

We consider it necessary to draw attention to the presence of shortcomings in the legal regulation of the for the court fees distribution procedure by the court. This refers to the application of evaluative concepts in regulatory enactments. It is hard to take no notice of certain shortcomings of the legislative technique, which were admitted when making amendments to the Code of Commercial Procedure of Ukraine in connection with the adoption of the Law "On Court Fees". Article 49 of the Code states that "... to the party in whose favor

the decision was made, the court shall reimburse the fee at the expense of the other party even in the case when the other party is exempted from paying the court fee ..." [5]. It is obvious that the legislator was mistaken with the terminology, remembering the state duty instead of the court fee.

Like the state duty, the court fee refers to the obligatory payments with a combined payer. The state duty payers are citizens of Ukraine, foreigners, persons without citizenship, enterprises, institutions, organizations, other legal persons (including foreign ones) and physical persons - entrepreneurs who take legal recourse [6]. So the main criterion for attribution of a person to the circle of the court fee payers is only one action - the legal recourse. The type of person (physical or legal), the presence of Ukrainian citizenship, the form of activity do not matter for the presence or absence of the state duty payer status [7].

When determining the object of the court fee, two points must be kept in mind. Firstly, the legislator has established a number of actions, when performing which the court fees must be paid. The range of these actions includes the production of a statement of claim and other statement provided for by procedural legislation in the court. It is made before the court proceedings commencement, therefore, this case concerns only the plaintiff. Secondly, the court fee is paid already within the court proceedings upon the presentation of one of six procedural documents: a) an appeal petition against the judgment; b) a cassation appeal against a the judgment; c) petition for review of the judgment upon discovery of new facts; d) applications of the arbitrate award cancellation; e) applications for the issuance of a writ of execution for the compulsory execution of the arbitration court's decision; f) applications for review of court decisions by the Supreme Court of Ukraine.

Finally, thirdly, the court fee is paid for the issuance of documents by the courts [1]. This type of object is characterized by the significant volume, because the courts issue a large number of various documents.

Court fee rates vary by property. There are two types of rates applied, respectively, in relation to the cost of claim and in a fixed size. The court fee is levied in the appropriate size depending on the cost of the claim or the minimum wage in the monthly amount established by law on January 1 of the calendar year in which the corresponding application or complaint is filed with the court [1].

A rather difficult situation related to the setting of the court fee arises if the size of claim is increased or new claims are presented, the unpaid amount of the court fee must be paid before applying to the court with a corresponding statement. So, the plaintiff's failure to comply with this requirement entails the consequences provided for in paragraph 4 of part one of Article 63 of the Commercial Code of Ukraine in the form of a return without proceeding an application on increase the size of claims or to present new claims, according to the part three of this article of the Code does not prevent the plaintiff from reapplying to the Commercial court with a corresponding application after the additional payment of the required amount of the court fee, before such an appeal the court examines the particulars of the claim (claims) filed [4].

As noted previously, the court fee is paid when performing certain actions, the list of which is quite extensive. At the same time, the size of the court fee is calculated in some cases not as the amount of funds paid for each individual action, but only for one action within the trial. If a statement of claim is filed after filing an application for taking action or an application for securing evidence or a claim, the amount of the court fee is reduced by the amount of the court fee paid for filing an application for taking measures or an application for securing evidence or a claim. Thus, the legislator introduced a mechanism aimed at reducing the burden of the court fees payment.

One of the additional mandatory elements of the legal mechanism of any compulsory payment of a tax nature is the budget or off-budget trust fund, where the funds from its payment arrive [8]. The court fee is paid at the place of the case consideration [9] and credited to the special fund of the State budget of Ukraine [10]. A particularity of this payment is the purposefulness of its use. The means of court collection are directed to ensure the administration of justice, to strengthen the material and technical base of the courts, including the creation and maintenance of the Unified Judicial Information System functioning, the web portal of the judiciary power, computer local networks, modern systems for recording the court proceedings, the acquisition and maintenance of computer and copying - duplicating techniques, the introduction of electronic digital signatures [11-14]. In this, there is a similarity between the court fee and payments arriving to off-budget public funds, for example, with the pension tax [15-16].

### 3. CONCLUSION

The introduction of a court fee in Ukraine is appropriate and meets the requirements of both the current situation in the state and the European Union. However, both the Law of Ukraine "On court fees" and other legislative enactments that directly or indirectly regulate this category contain a significant amount of inaccuracies and errors that require immediate processing and correction in order to avoid confusion in practice in their application or replacement of one concept for another.

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