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## **MACRO- AND MICROECONOMIC APPROACHES TO COST AND REVENUE MANAGEMENT OF HOUSEHOLDS IN THE MARKET CONDITIONS**

The relevance of cost and revenue management of households is caused by the necessity of state influence on formation of volumes and structure of charges of households not only through stimulation of the combined consumer demand in country but also through activation of their investment activity. In fact, resources of households are powerful source of investment capital for national economy.

The expedience of improving the mechanism of profits formation through activation of entrepreneurial activity of households is grounded. It will allow providing stability of their functioning; optimizing the sources of growth of profits, in particular for socially vulnerable layers of population; transforming the economy of population in the investment capital of the state.

It is set that control over formation of profits of households is carried out by the State Fiscal Service

of Ukraine which collects declarations from physical persons about their profits for a calendar year. Tax legislation does not contain the rules of obligatory declaration of incomes of all households, and that is why there is no possibility to trace the real incomes of citizens and sources of their composition.

The necessity of creation of the Coordinating Committee is well-proven with the aim to control costs and revenues of households after declaration of incomes and charges households and taking of tax returns over physical persons, and also conduct of explanatory work among taxpayers – households – in relation to the form of declaration, terms of presentation of declaration and rightness of its filling.

With the purpose of stimulation of the development of households on micro level the author proved the expediency of realization of the program of support of farm and private peasant economies.