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THE THEORETICAL BASIS OF LEASING OPERATIONS AS AN EFFECTIVE MEAN OF REBUILDING THE NATIONAL ECONOMY

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Annotation. This article is devoted to scientific approaches and conceptual apparatus of the theory and practice of leasing, defined the essence of leasing operations and features of the mechanisms for their implementation.

On the basis of analysis of peculiarities of legal support of leasing in different countries, many definitions of the term «leasing» are structured and conducted clusterization of legal documents in the sphere of leasing.

In particular, selected four clusters that reglamentary: the status of subject soft leasing; there

relationship between the subjects of the leasing; relations between subjects of leasing and public authorities; relations between subjects of leasing with financial institutions, information agencies. In the article summarized the types and forms of leasing payments.

Described the stages of implementation of leasing operations in organizational-managerial and financial-economic approaches. Fur the research will be address to problem at issues of development of financial-credit mechanism and risk-management leasing operations.

Key words: *leasing, leasing deal, leasing market, leasing services, leasing relations, stages of leasing operations.*

Exploring the concept of leasing as an economic category, it should be not edits comprehensive and multidimensional character, in fact, describing and highlighting features of this concept also addresses a number of paired concepts – leasing operation, leasing transaction, leasing, leasing activities, leasing business, leasing industry, leasing market.

A high level of elaboration of legislative framework comprehensively describes the legal aspects of leasing.

A clear definition of leasing operations has a great practical importance, because failure in following the rules of document in gin the form of leasing transaction may lead to risks of not recognize in the status of a transaction that will result in adverse financial consequences for participants. In this regard, it is necessary to define the basic elements of leasing operation: the object (movable and immovable property) and subjects of the leasing transactions; the period of validity of the leasing contract; leasing payments; services provided by leasing. The complexity of the structure of leasing operations due to the multistage and interdependence stages of the leasing process, each of which reglementary item, order, sequence, conditions, and period of interaction of its participants. Today in theory and practice distinguish such schemes of leasing operations, in particular, bilateral (classic) and the tripartite leasing operations, inter-

national leasing operation, leasing operations in the foreign bank under the guarantee of a local bank, a multilateral leasing deal on public-private partnership sand others. This diversity requires a detailed study on the possibility of recognition and expansion types of the structures of modern leasing operations and decision making amendments and addenda to the Law of Ukraine “About financial leasing”, as the main regulatory act in the sphere of leasing. The organization of the leasing process can be viewed at the organizational-managerial and financial-economic approach, which allows to conditionally high light its milestones. So, at the preparatory stage, the rationale for the implementation and effectiveness of the leasing operations for management decision making on its realization in time taking in to account the need for financial resources. The effectiveness of leasing operations determines leasing payments and the cash flows generated by operating results of the leased asset.

Thus, the development of scientific approaches to the under standing of the nature of leasing operations to facilitate comprehensive study of theoretical and methodological approaches to formation of effective financial and credit mechanism of their provision, which will accelerate the regenerative processes in the national economy.

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