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ВЛИЯНИЕ ИМИДЖА БРЕНДА НА ВЫБОР ПОКУПАТЕЛЕМ АВТОМОБИЛЯ ФИРМЕННЫХ ПРОДУКТОВ НА ВЫСОКОРИСКОВЫХ РЫНКАХ

Целью данного исследования является изучение влияния имиджа бренда на потребительский выбор брендовых продуктов на автомобильном рынке Нигерии с акцентом на измерения (верой, оценкой и удовлетворением) имиджа бренда. Выборка из 400 респондентов была отобрана с использованием нерепрезентативного метода выборки в районе местного управления Серулере города Лагос, Нигерия. С использованием структурированной анкеты были собраны данные, и с помощью пакета программ обработки статистических данных для социальной науки – SPSS был проведен анализ с использованием как описательной, так и инференциальной статистики. Результаты регрессионного анализа показали, что все четыре проверенных гипотезы были отвергнуты, а это свидетельствует о том, что потребительский выбор бренда в определенной степени зависит от имиджа бренда.

Ключевые слова: имидж бренда; вера; оценка; удовлетворение; выбор потребителей.

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USING SYSTEM DYNAMICS IN MACROECONOMICS

In our previous studies, the authors argued that Economic Science in particular the sub-field of macroeconomics needed a profound reset and upgrade. It must use the systemic and cybernetic tools that are now available. This paper promotes a new paradigm and presents three examples that illustrate how a judicious application of systems theory can help to better understand the problem and offers a tool (System Dynamics) as a means of obtaining meaningful solutions.

Keywords: Economics, System Dynamics, Causal Modelling.

Extended Abstract

There are several leading macroeconomic theorists who have overtly criticized the current state of macroeconomics. Prominent among these are Romer [32], Hoover [13], Blanchard [3] and Stiglitz [39]. Their argument is that modern macroeconomics has produced fractured dichotomies in research methodology and macroeconomic policy development. Solow [37] argues that the current state of macroeconomics, featuring models with market-clearing, rational agents and perfect competition, produces irrelevant policy implications for practical policy choices. Solow, (ibid) contends that new classical theorists (op cit, Chari, ibid) claim such Dynamic Stochastic General Equilibrium macroeconomic models (DSGE) can be generalized into capitalist growth models which apply in all time spectrums. Such models are billed as being able to configure the behavioural pattern of capitalist economy for all equilibrium growth trajectories. Solow (ibid) correctly points out that many of these new classical models are merely dressed-up versions of the vintage idealised savings/growth model developed in the 1920's [28]. The heroic assumptions made in DSGE macroeconomic models, [20] appear to Solow (ibid) to be so highly abstracted that they amount to arguing that the economy can be treated, for analytical purposes, as a single optimizing unit. This is a gross over-simplification that virtually ignores short or, long run disequilibrium income effects. This presumes that all sectors of the macroeconomy can be constructed as Walrasian general equilibrium systems, where all trades are efficient, and optimizing behaviour reduces monetary policy to an irrelevant alternative, which acts merely as a medium of exchange to fix price levels [11]. Dynamic versions of this genre, which focus on the real business cycle idea, argue that recessions/booms are the result of negative/positive technology shocks. Solow's (ibid) perspective on this conundrum is essentially similar to that of Romer (ibid) where

the residual in the Solow growth model Abramovitz, [1] determines boom and slump given the key optimising role of inter-temporal work /leisure choice patterns of rational agents. [2, 19, 22] argues a case, which to a degree foreshadows the critique offered by Solow (ibid), which takes a similar, if softer line, on the New Classical revolution in macroeconomics. However, Mankiw (ibid) also offers an acute perspective on the historical development of this sub-revolutionary school and related new Keynesian evolutions. Mankiw (ibid) critically proposes that macroeconomics should be developed as a sub-discipline to tackle huge practical problems – such as the emergence of mass unemployment in the 1930's. Keynesian economics developed just as a practical subject like dentistry progressed to solve painful urgent issues. Mankiw ((ibid) gets the right balance arguing that all that the rational expectations revolution promised in the 1970's and 1980's has not delivered a unique Eldorado or, indeed a widespread policy pay off. Hence the fiscal policy initiatives delivered by President G.W. Bush as espoused by the Council of Economic Advisors on taxes have a solid old vintage Keynesian flavour which now possess universal appeal and applications. So, on practical policy matters: economists can be considered as engineers with Keynesian policy advice still dominate in the USA and Europe and flavour all policy debates and outcomes [5, 24]. As Romer (ibid) contends, in a parallel with string theory in physics, the current state of theoretical macroeconomics hints at failure in mode in the science. Hence new classical models ascribe changes in core macroeconomic variables to imaginary forces uninfluenced by the behaviour of any agents. Empirical policy-oriented macroeconomics which advises governments thus faces a chasm in scientific thinking. This cleavage creates divisions in the political / economics debates which has coloured the debate around the benefits, and costs of Brexit on all sides: whether for Deals

or No Deals and perceived potential outcomes. The pure theory of macroeconomics does not clear the issues on fundamental policy but merely muddies the waters of debate. This paper argues that such debates are missing the point – it is the underlying paradigm that needs to change.

Choice of Paradigm

When the subject, Economics, originated 250 years ago, the dominant paradigm was the scientific paradigm initiated by Newton. [15] This presumed, a deterministic, logical, harmonious, predominately linear structure where chance does not play a significant role. Its success rests upon its ability to "analyse" which rests on the assumption that parts of the whole can be analysed and improved in isolation and then assembled into the whole. The systems paradigm takes a holistic or "synthesising" view. It stresses that all observable parts are inter-dependent. Moreover, significantly, that all forces are knowable allowing for non-obvious and sometimes unexpected dependencies between agents and encompasses the idea of self-adaptation.

Within the systems paradigm, there are various methodologies such as Systems Thinking [36], Cybernetics [9], Soft Systems Methodology [6] and System Dynamics. [10]. This paper uses the ideas of System Dynamics. In the 1950's, Forrester, who had already made a significant contribution to Science by inventing the digital memory for the first computer, was teaching economics at MIT. He realised that the mathematical capabilities of the students were not sufficient to fully appreciate the intricacies of the subject and with his computing background devised software, which would enable the students to build complicated models without getting tied down in mathematical complications. These were dynamics rather than static models and used the new way of thinking, System Thinking, which had evolved after the Second World War. Thus, the discipline of System Dynamics (SD) was born.

Kennedy [16] emphasises that a key feature of SD is the concept of feedback, which is construed in the context of a loop that is comprised of several variables that are in turn, interconnected by their effects. It soon became clear that there are two identifiable perspectives related to SD, namely: (1) the quantitative; and (2) the qualitative paradigms. The quantitative paradigm needs simulation software which was developed by Richardson and Pugh [30] and Richmond [31] who added a graphic user interface. A debate regarding which paradigm is better – quantitative or qualitative, emerged during the late 1970s. For some authors such as Coyle [7], the quantitative paradigm is an effective means to simulate the dynamics of a given problem from which an understanding of the system can be generated into policies in order to improve and enhance the behaviour of the system in question." However, Wolstenholme [40] and Besiou, Stapleton & Van Wassenhove [4] argued that the qualitative paradigm is an effective precursor to simulation. More recently, Coyle [7] recognised that a major drawback of the quantitative paradigm is that when modelling hard variables, there are certain quantification difficulties that must be addressed by the researcher. He conceded the importance of using the qualitative paradigm in gaining a better understanding of the problem in question by claiming that there is great value in using causal diagrams. He identified five roles for qualitative models: (1) they simplify the description of very complex problems; (2) they effectively show relationships between items in the model; (3) they facilitate the easy identification of feedback loops which help explain system behaviour; (4) they help "identify the wider contexts of a modelling task" and (5) they serve the basis for a quantified. Most researchers, such as Richardson [29], now take a balanced view and assert that both paradigms have advantages and

limitations and that the researcher must know when to 'map' and when to 'model'.

This paper demonstrates how the qualitative aspect of SD is useful by using causal modelling. In these models, variables are connected by arrows which represent causal links, i.e. A causes B. It should be noted that, when considering this link, all other links are disregarded i.e. A causes B irrespective of any other influences. Obviously, this is not true, but the interdependencies are modelled by completing the chains and forming loops. Thus, the full complexity of a system can be modelled. All links are either positive or negative depending whether the dependence is in the same direction (increase in A causes an increase in B) or negative (increase in A causes a decrease in B). These are the only two possibilities. The loops that are formed are termed feedback loops and they themselves have either a positive or negative characteristic. They are either positive feedback loops which are self-perpetuating (forever increasing or decreasing) or negative feedback loops which are balancing. The long-term nature of the system can be determined by the number of positive or negative loops. A preponderance of positive loops warns that the system could spiral out of control where a preponderance of negative loops indicates the system will eventually settle down in the long term i.e. be self-adjusting.

To complete the System Dynamic cycle, the causal loops (qualitative) can be transformed into quantitative models using the System Dynamics software (Stella, Vensim, Powersim). This involves entering data, and graphs and tables can be obtained as output. In this paper, we demonstrate our criticisms of the current state of microeconomics by using the qualitative stage of System Dynamics.

Twenty years ago, the authors published an article in Economic Issues on an alternative pedagogy for Economics, which involved using System Dynamics [25]. The thrust of this paper is to use their experience of twenty years teaching and research, to improve on the argument.

Three System Dynamic Observations

In this section we will consider three examples that use the following system ideas.

1. Taking a holistic view of the system
2. The dangers of aggregation
3. The idea of self-regulating systems

1. Example One: Taking an Holistic View:

As an illustration of the need to take a holistic view, let us consider the problem of Brexit. A typical economic analysis of Brexit is first presented.

"Depending on one's School of thought, there is a plethora of views on the potential future growth, trade and development issues for the UK economy which reflect respective proclivities for free trade, (Laissez – Faire, New – Classical) and various versions of New Keynesian – passive interventionism. The radical New Classical (typified by ardent Brexiteers) School argues that a doom – gloom scenario for Brexit is irrelevant since a pure free trade outcome potentially maximizes welfare for all citizens irrespective of short run problems of interruption in trade and FDI flows. This School argue that intertemporal choice by UK agents will maximize total utility if the UK moves to a zero tariff WTO scenario – hence a UK departure with No Deal is a perfect default strategy for the UK government. By contrast, New Keynesian scenarios typified in Bank of England reports on impact issues of Brexit play up the disruptions to trade, and that the potential financial severance of the UK finance sectors from the EU will harm future growth and trade trajectories such that per capita income levels will progressively decline over a 5-10-year time spectrum."

So, there is a range of opinion from these dominant Schools which represent a gulf in potential understanding of the true likely impacts of a No Deal Brexit. This fractured opinion leads politicians into a quandary as not only as to what might happen but also how to intervene. In the unique Brexit case, there is no clear practical advice from any School to reinforce and underpin policy discussions among lawmakers. This has led to acute political indecision, delay and a confused negotiating strategy by the UK and the EU creating a bewildering policy repeated game that seems to lurch from a finite repeated prisoners dilemma outcome. – No Deal – to an endlessly repeating prisoner’s dilemma game where cooperation may result in a Soft Brexit or, no Brexit at all – with or without a new British Referendum and /or General Election on core principles. The key issue is that the economics profession cannot provide consistent clarity on crucial issues so each contender on the Brexit Divide can argue a cogent case. If one applies the Lucas Critique, then no econometrics evidence is inadmissible or, variants of Neo/New Classical Keynesian synthesised views where econometrics trends provide vital data for policy discussion/ implementation [21]. To a degree the divisions in British political parties are reflected in the divisions in the economics profession. Whereas one School (represented by New Classicals) ignore aggregate income effects and dwell on the short run price effects of Brexit [24], the other Schools of thought emphasise that the significant income effects via accelerator / multiplier interactive issues are vital. Brexit may deliver a Folk theorem type long term outcome but the likelihood of this cannot be delineated by Economists of all persuasions. [35]

One can debate these economic issues, but this paper would point out that such discussions are only a small part

of the picture. They can make a valuable contribution to a solution of the problem, but they are incomplete. If we are to examine the problem systemically, then Brexit is immediately seen as a complex problem involving the untangling of a system of highly inter-connected parts. There are political, social and national aspects as well as the economic one. System Thinkers would insist that no one aspect (e.g. the economic one) can be meaningfully isolated from the other aspects. Looking for economic solutions only is a limited methodology. Figure one shows a causal model, constructed by the authors, that demonstrates the links between the economic, labour, social and political aspects.

Economists will immediately criticise this model as it is not quantitative. In the authors opinion, this is an advantage as a fully quantifiable model, with verifiable, accurate data, is not possible for this problem. The causal diagrams point to links and associations, which have to be explored through dialogue, communication and cooperation.

The purpose of this model also needs defining. What is the model telling us. It does not predict a certain economic state in the future but is not its purpose. The aim is to predict the future well-being (eudaemony) of the UK. This will depend on political and social issues and so needs a much larger holistic view of which an economic model may just form a part. An important aspect of systems thinking is the creation of self-regulating loops (as discussed further in example three). If the causal chain is either a virtual or virtuous one, (positive, reinforcing feedback loops), then the system will spiral out of control. There is a need for outlets, to defuse situations. (negative, balancing feedback loops). Figure two reveals that no such outlets exist.

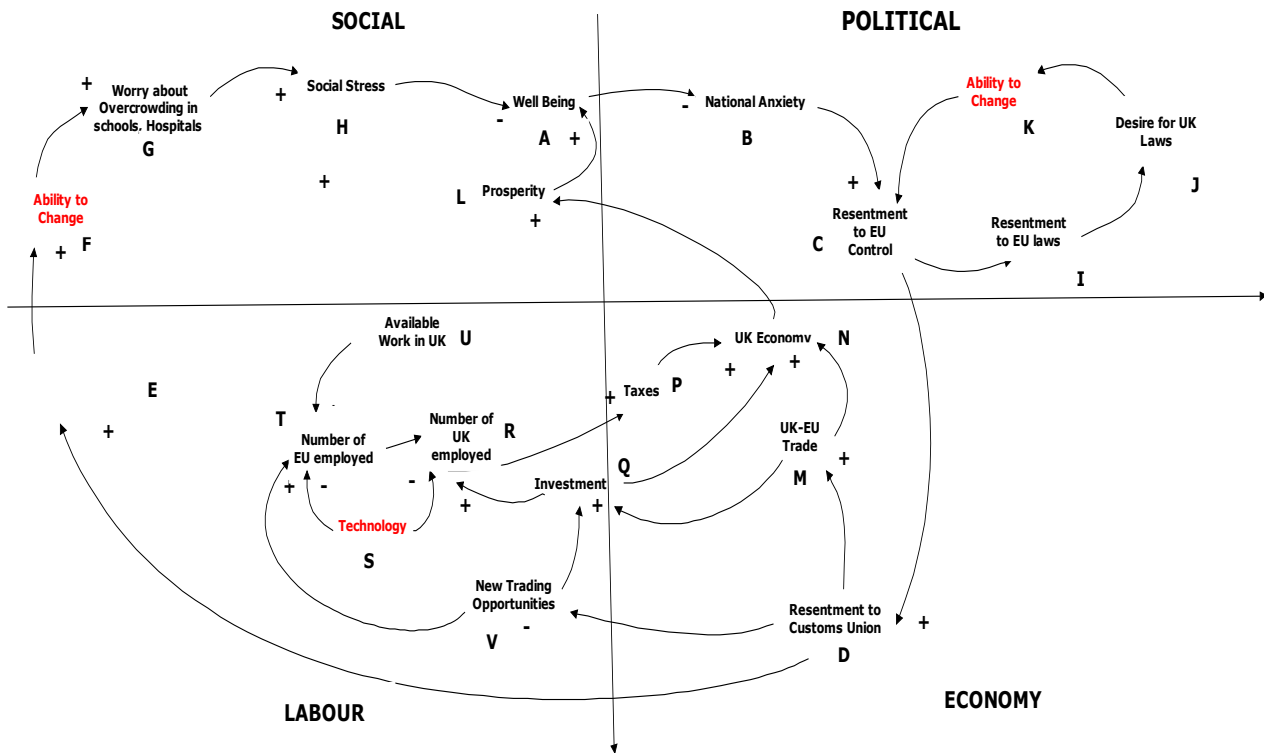


Fig. 1. Causal Model for Brexit

The major loop is ABCDEFGHA where social problems build up a resentment against the current state of the union. This is a positive loop and so the resentments will continue

to build. There is nowhere for these frustrations to dissipate. A key link is between E and G, which is positive i.e. as resentment about free movement of EU citizens, builds up

so does the worry about overcrowding of services and the reinforcing nature of the loop kicks in. We have added a factor, F, which I call "the ability to change." This would call for an economic solution i.e. work out how to provide the money for more services. If this happened, the positive link would be turned into a negative one and the loop would become a balancing loop. This could also happen in the loop CILKC where the factor, K, could change a positive to a negative loop. Here problem is political rather than economic. These are examples of how causal models can reveal previously unidentified factors and suggest ways where economics, politics and social theories need to work in a holistic way. There are also loops such as DHNLABCD and TRPNLABCDVT which are primarily economic but also have social and political connections. An interesting issue is technology, represented by S. This via RPN will decrease prosperity of the workers thus exacerbating the EU problem. In the authors opinion, the rise of technology is a much greater economic danger than Brexit.

2. Example Two: The Dangers of Aggregation

$$Y = \frac{1}{1-\gamma} (C + I + G - \gamma T), \quad (1)$$

$$N = \alpha Y \quad (2)$$

where: Y stands for National Income, C stands for aggregate consumption, I stands for private investment, G stands for Government Spending, T stands for Taxes, N is demand for labour, γ is the marginal propensity to consume and α is the labour coefficient, or share of Y.

Again, let us analyse the problem first from an economic and then a systems perspective. A typical economic discussion could be as follows:

"These two core equations (1 and 2) represent aggregate demand in a closed economy. (the definition of aggregate demand can be extended to include the open external sector with exports and imports). Equation (2) represents short run aggregate supply. Ideally when these two quantities are equal the economy is in equilibrium which means that the total amount spent in the economy equals the total amount value of real wages earned by labour in producing Y. Changes in the variables of equation, (1) will produce changes in Y, via the size of γ – the marginal propensity to consume" A neo-classical interpretation of these equations would be as follows: The supply side of the economy represented by equation, (2) will adjust gradually to meet the excess aggregate demand. However, if the economy is at full employment – or at the natural rate, output cannot rise, so this will produce an upward push on prices (Hahn, *ibid*) which if sustained will be inflationary. So, if, at the natural rate of aggregate supply, government, G, in equation (1) increases its spending which is not financed by increased taxes, (T) sustained price inflation may ensue. As an example, currently new money is being created in the Eurozone by the European Central Bank. If the spending of an independent national government exceeds tax revenue, according to equation 2, their aggregate supply cannot rise. There will then be inflationary pressure on prices which will undermine the exchange value of the euro and a fall in the price of government bonds – resulting in a rise in interest rates. This process had serious repercussions in Greece (leading to a massive deficit bailout). The Italians are now caught in the same cycle and are proposing an anti-austerity budget. The EU has rejected this approach on the grounds that it breaks the convention of the Growth and Stability pact which underpins the Euro. In the main, equations (1) and (2) depict a static economy which will tick over in a stationary state. Classical economists such as Marshall [23], Friedman [8] and Pigou [26] (as portrayed by Keynes) viewed capitalist economies in this way – allowing no role for government.

They argued that the only way to boost mass employment in the context of a world slump would be to cut real wages and reduce labours share of GDP.

Keynes' critique of this was to argue that this would reduce animal spirits of entrepreneurs so investment would become bearish and labour unions would probably strike [17]. Keynes critique was much more substantial but, in a nut shell, he believed that cutting money/wages was irrelevant, unworkable and damaging to long performance as savings would fall and acute deflation would occur in the context of mass unemployment in the export trades. A deflationary self-induced deflation in the middle a world slump would lead to persistent unemployment and essentially export the British unemployment abroad amounting to a beggar – my -neighbour policy.

Samuelson attempted a synthesis which contains elements of Keynesian theory and the older Classical view (Friedman). This configuration has dominated governmental macroeconomic policy / teaching / thinking in Europe for the last 60 years but came under strident theoretical challenge in the late 1970's from the New Classical school which contended that monetary/fiscal policy is ineffective and leads to inflation. [18]. In turn, the New Classical School, (as represented by, Lucas, Sargent, and Prescott) came also under widespread attack by (Blanchard *ibid*) and many others including Romer (*ibid*), since its declared policy stance at the time of the 2007/9 economic crisis was *Laissez –Faire* and the universal successful governmental Keynesian responses it engendered. {21,27,32,34} Essentially, the New Classical approach permits no role for governmental countercyclical policy and advocates complete *laissez faire* in most macroeconomic policy spheres. The obvious interdependency seen in the model, however, would still be espoused by New Keynesians and others. [3, 12, 14]. The labour demand function analysed above would to a greater, or lesser extent be accepted by all Neo/New Keynesian – Classical and sub variant schools of economic thought. [13,38]

The above analysis reveals the current difficulties facing macroeconomics.

- First that there is no agreement between the major economic theories and thus action is dependent on DOGMA. This is principally dichotomised between a complete faith in free market efficiency (new Classical) or a belief that markets, though mainly efficient, may encounter drastic disequilibrium states (shocks) which then need government intervention. In this paper, we argue that causal diagrams such as shown in figure two will help to heal these rifts and thus better understand the reality of what is happening.

- Second, both equations deal with aggregates encompassing service industries, manufacturing, rent seeking and small companies. Within any of these aggregates, there are numerous interconnections and feedback loops which are either ignored or averaged out. In the theory of gases, it is recognised that it is impossible to know the individual behaviour of every molecule but if one works in averages, then very good approximations can be deduced. Macroeconomics has adopted this view but is it correct? Molecules have no will. All molecules behave in the same. This is not the case for economic agents. It is our opinion that this is a fundamental conceptual drawback and another reason for embracing systems thinking. In macroeconomic problems, aggregates are dangerous and should be avoided. We now have the tools to do this.

- Third, how accurate are the two parameters α and γ ? At best, they will be averages (maybe weighted ones) The accuracy of the analysis is dependent on the sensitivity of these parameters. As such, the equations can only predict a

possible trend – one among many depending on the importance or priorities of the sectors. System Thinking accepts non-linear behaviour and the danger that small changes can generate

- Fourth, the demand for labour (N) depends equally on EU and/or UK rules and laws – minimum wages, contract hours, motivation of possible employees and attitude of the employers. None of these can be factored into the Economic model. This shows the need for a holistic approach such as posited in example one.

It is interesting to observe that the 2009 Nobel Prize for Economics was given to Lin Ostrom (a social scientist)

whose work was on the value of cooperation rather than competition. This is absent from the equations, though critically analysed in (Schelling 1960).

3. Example Three: Self Adapting Systems

Self-regulating loops (or black boxes) are an important aspect of any viable system. They do not currently occur in macroeconomic thinking but could easily be absorbed. The concept is best illustrated by an example. A typical self-regulating economic system concerns the circulation of money and is shown in figure 2.

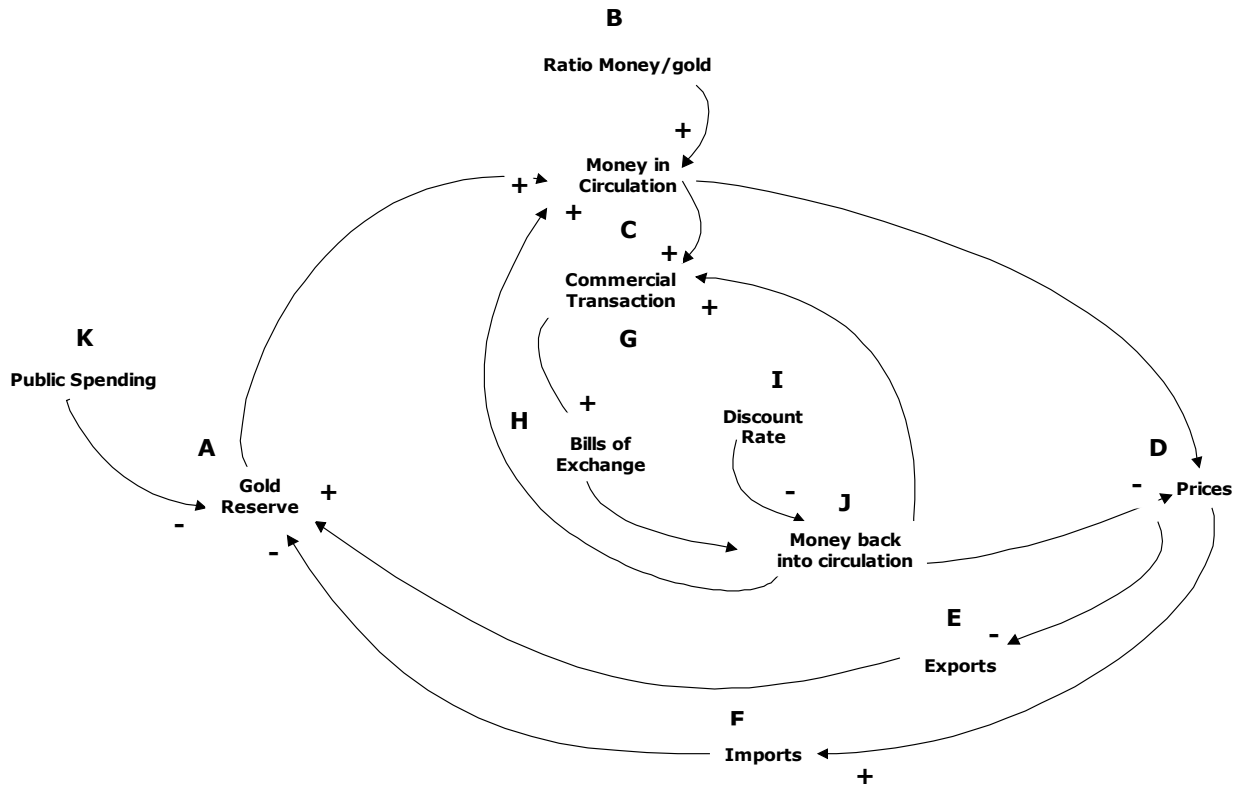


Fig. 2. A Typical Self-regulating System

Let us start at the outer loop ACDEA. Because of the fixed ratio between gold and money, if gold flows out of the country, there will be less money in circulation. This will result in a fall in process which will make that countries goods more attractive to foreign buyers. This will mean a rise in exports which will bring gold (via the exchange ratio) back into the country. The loop ACDFFA similar as the rise in prices makes it more profitable to import thus decreasing the outflow. Thus, the system is self-regulatory. This is the core of the old Gold Standard as it operated until 1914 [18].

The internal loops are also very interesting. Most commercial transactions use bills of exchange. The central bank who issues these bills subtracts a certain proportion using a discount rate which it sets. If the economy is growing, raising discount rates will reduce the money back into circulation and lead to a tightening of credit. The result of this will be an economic slowdown. Again, the system is self-regulating.

In reality, all the causal links take time to work and thus using this system requires a willingness to bear periodic economic slowdowns before the system self corrects. This is the typical "boom and bust" scenario. The problem now becomes a political one as whether the country can bear the down period for future growth.

The model has demonstrated several things:

1. That self-regulating systems can be put in place, which will be economically viable, but at a political price.
2. Two key levers were the gold/ money ratio and the discount rate.
3. The model can be used to explore alternative options such as increasing public spending. It shows that increasing public spending and a judicious use of the two ratios will increase money in circulation which will (following loops ACDEA and ACDFFA) be self-adaptive.

This example reveals the ability of commentators and pundits to overstate the case for boom and slump as seen in data released from national statistical bureaux, which are periodically published. A recession, according to national income accounting, occurs when there has been two consecutive negative changes in the GDP monthly time series. This is often extended towards employment data and the foreign exchange value of the national currency. Such data releases are easy to misconstrue and misrepresent in popular media channels. These data streams can frequently be meaningless when delivered out of the totality of sectoral and aggregate context.

Conclusion

The three examples have been analysed not to disparage current economic theories but to point out that such theories are incomplete. Even if correct, they only give a part of the truth.

Such models (especially if they are championed by famous economists such as Nobel laureates) soon become mainstream. It is difficult (and professionally dangerous) to challenge them. We then either of the following options occurs:

- one enters an endless regress of patching and make-do. The example of Ptolemy who, in 100 BC, constructed a mechanical model of the motion of the planets. At the time, it was a good model using all known facts and theories but as discrepancies emerged, various extra mechanical parts were added and added to the machine, so it eventually became unwieldy;

- Procrustean manoeuvres are needed to make the facts fit the theory.

Neither of these alternatives are desirable.

This paper suggests that a cybernetic view be taken of the problem before the modelling begins. This would normally involve the construction of causal diagrams. These diagrams would not only reveal the causality behind the observed behaviour but also the inter-connections of the economic theory to political / social theory and also reveal any unexpected, counter-intuitive (but still important) links. Thus, economics could play an important role in predicting behaviour but only in the context of "the big picture." The authors believe that there is a need to synthesize economic thinking, system thinking and cybernetic thinking and suggest ways of doing so.

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ВИКОРИСТАННЯ СИСТЕМОЇ ДИНАМІКИ В МАКРОЕКОНОМІЦІ

У наших попередніх роботах стверджувалося, що економічна наука, зокрема, підгалузь макроекономіки, потребує глибокого переозначення й оновлення. Вона повинна використовувати наявні системні та кібернетичні інструменти. Запропоновано нову парадигму і на трьох прикладах показано, як продумане застосування теорії систем може допомогти краще зрозуміти проблему. У ролі інструменту пропонується системна динаміка (System Dynamics) як спосіб отримання рішень, що мають фізичний зміст.

Ключові слова: економіка, системна динаміка, причинне моделювання.

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ИСПОЛЬЗОВАНИЕ СИСТЕМНОЙ ДИНАМИКИ В МАКРОЭКОНОМИКЕ

В наших предыдущих работах утверждалось, что экономическая наука, в частности, подотрасль макроэкономики, нуждается в глубокой перезагрузке и обновлении. Она должна использовать имеющиеся системные и кибернетические инструменты. Предложено новую парадигму и на трех примерах показывает, как продуманное применение теории систем может помочь лучше понять проблему. В качестве инструмента предлагается системная динамика (System Dynamics) как способ получения решений, имеющих физический смысл.

Ключевые слова: экономика, системная динамика, причинное моделирование.

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НОВА ЯКІСТЬ РАХУНКОВОЇ ПАЛАТИ УКРАЇНИ: СТРАТЕГІЯ РОЗВИТКУ

Досліджено міжнародні підходи до стратегічного планування у вищих органах аудиту, сучасний досвід країн Європи в розробці таких стратегій. Визначено виклики та проблеми зовнішнього аудиту в Україні на основі результатів функціональної оцінки та показників діяльності Рахункової палати. Розроблено структуру стратегії розвитку Рахункової палати, формулювання місії, візії, цінностей, стратегічних цілей.

Ключові слова: Рахункова палата України, вищий орган аудиту, стратегія розвитку, міжнародні стандарти вищих органів аудиту (ISSAI).

Постановка проблеми. Більшість вищих органів аудиту (ВОА) у Європі планують інституційний, організаційний і професійний розвиток та закріплюють основні цілі у відповідних стратегіях. Це дозволяє системно здійснювати необхідні перетворення, урахувати усі аспекти діяльності органу та сфери зовнішнього середовища аудиту, які потребують удосконалення. В Україні Рахункова палата теж перебуває у процесі подальшого наближення до міжнародних стандартів (ISSAI), що передбачає не лише удосконалення проведення аудитів, а й значні зміни в організації внутрішніх процесів, удосконалення нормативно-правової бази та взаємозв'язків з іншими державними органами й суспільством. Із березня 2019 у Рахунковій палаті розпочалась розробка першої Стратегії розвитку Рахункової палати на п'ять років, яку заплановано затвердити до серпня цього року. Такий документ розробляється у ВОА України вперше, тому необхідно розробити засади стратегічного планування, підходи до визначення стратегічних цілей, моніторингу їхнього виконання тощо.

Аналіз останніх досліджень і публікацій. Тема розвитку зовнішнього державного фінансового контролю та Рахункової палати, як органу, що його здійснює, досліджувалася здебільшого в контексті побудови єдиної, узгодженої системи державного фінансового контролю в Україні [1–6], удосконалення законодавчої бази контролю [7], закріплення відповідного статусу цього органу на законодавчому та конституційному рівні [2, 3, 6, 7], розширення повноважень [1, 3, 8]. Також досліджувалися різні аспекти інших завдань із розвитку Рахункової палати: удосконалення методології аудитів, наближення до ISSAI, збільшення відсотку виконання рекомендацій за результатами аудиту, посилення незалежності та поліпшення фінансового забезпечення [5, 6, 8–10]. Останні роки в центрі досліджень на цю тематику стають комунікації Рахункової палати із зацікавленими сторонами: із Верховною радою України [11], громадянським суспільством, науковими колами та ЗМІ [12].

Також сучасні праці у вітчизняній науці багато уваги приділяють переходу від "контролю" до "аудиту", від зовнішнього державного фінансового контролю до аудиту

публічних фінансів, а також дослідженням перспектив становлення системи публічного аудиту в Україні. Зокрема, Н. В. Винниченко [13] розглядає публічний аудит як елемент бюджетного контролю, який наразі здійснюється громадськими радами, громадськими експертними комісіями, громадськими організаціями та ЗМІ. Автор зазначає про необхідність визначення інституцій, на які покладатимуться функції проведення публічного аудиту, при цьому, Рахункова палата не розглядається як орган публічного аудиту. О. Ю. Оболенський [14] та Н. І. Обушна [15] визначають публічний аудит як незалежне, експертно-аналітичне оцінювання діяльності органів влади щодо дотримання суспільних цінностей та управління суспільними ресурсами, що проводиться окремим незалежним спеціалізованим органом, на всіх рівнях публічного управління на замовлення або за участю суспільства. Принципи роботи Рахункової палати засвідчують її відповідність таким критеріям, отже їхні рекомендації щодо розвитку публічного аудиту повинні враховуватися при удосконаленні роботи цього органу. Попри широке обговорення цих питань і необхідності розробки Стратегії розвитку Рахункової палати у фахових колах [16] і розробки цілей розвитку Рахункової палати, які повинні бути враховані у Стратегії окремими науковцями [5–6], комплексна стратегія розвитку Рахункової палати та підходи до її розробки, які відповідають рекомендаціям INTOSAI та кращим світовим практикам, зараз відсутні.

Мета статті – розробка структури Стратегії розвитку Рахункової палати, визначення місії, візії, цінностей та основних стратегічних цілей у відповідності до сучасних підходів INTOSAI та кращої європейської практики.

Методологія. Підходи до розробки Стратегії розвитку Рахункової палати, структура цього документу, підходи до визначення місії, візії й цінностей ВОА визначені на основі рекомендацій INTOSAI [17], у тому числі, ініціативи INTOSAI з інституційного розвитку – IDI [18], поширеної практики країн, які здійснюють роботу з розвитку потенціалу ВОА [19] і досвіду у сфері стратегічного розвитку 30 ВОА країн Європи [20–48] і ВОА Європейського союзу – Європейського суду аудиторів (ЄСА) [49]. Стратегічні