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IN RESEARCH OF CAPITAL REPRODUCTION  
FINANCIAL POLICY****ФІЛОСОФСЬКА МЕТОДОЛОГІЯ  
У ДОСЛІДЖЕННІ ФІНАНСОВОЇ ПОЛІТИКИ  
ВІДТВОРЕННЯ КАПІТАЛУ**

**Urgency of the research.** The modern dimension of European integration processes requires the adaptation of the state financial policy to the conditions of stable capital reconstruction. An urgent solution to this problem is the mastering of the main theoretical and methodological foundations for the financial policy formation of capital reconstruction.

**Target setting.** The philosophical level of the research methodology can reasonably illustrate the unsolved problems of accumulation and reconstruction of the capital, implicit for the state financial policy. That is why working for the philosophical research methodology is relevant.

**Actual scientific researches and issues analysis.** Significant contribution to the philosophical comprehension of reality was made by M. Popovych, T. Kuhn, K. Popper, H.-G. Gadamer, L. Wittgenstein, P. Bourdieu. The works by R. Kosterko, L. Kostyrko, O. Olynyk-Dann, A. Bobryshev, A. Ivolha, N. Shevchenko, V. Balitska, V. Heiets, M. Krupka are comprehensive.

**Uninvestigated parts of general matters defining.** The dynamism of the accumulation and reconstruction process of capital motivate the search for new means and ways of perceiving the world outlook on capital as the basis for the formation of important conceptual foundations of the capital formation process, which includes a political and financial component.

**The research objective.** The purpose of the article is to identify the methodology structure of the capital reconstruction financial policy research and to clear up the conceptual and theoretical localization of the philosophical level of research in this structure.

**The statement of basic materials.** According to the results of the research, it has been established that the philosophical interpretation of an integral view of financial policy and philosophical foundations of scientific thinking about capital form the general scientific basis for further study of the financial policy of reconstruction of capital.

**Conclusions.** Structural elements of the methodology of capital reconstruction financial policy research are indicated. It is proved that the conceptual and theoretical localization of the philosophical level is the definition of the object of research at the boundary level of its existence, the logical rules and criteria of the truth of capital theories, the philosophical *sententia* of financial policy.

**Keywords:** financial policy; capital; reconstruction; philosophical level; methodology.

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**Актуальність теми дослідження.** Сучасний вимір євроінтеграційних процесів, потребує адаптації фінансової політики держави до умов сталого відтворення капіталу. Нагальним для вирішення даної проблеми є опанування основних теоретико-методологічних засад формування фінансової політики відтворення капіталу.

**Постановка проблеми.** Філософський рівень методології дослідження дозволяє обґрунтовано ілюструвати невирішені проблеми нагромадження та відтворення капіталу, імпліцитні для фінансової політики держави. Саме тому опрацювання філософської методології дослідження є актуальним.

**Аналіз останніх досліджень і публікацій.** Значний внесок у філософське осмислення дійсності, внесли М. Попович, Т. Кун, К. Поппер, Г.-Г. Гадамер, Л. Вітгенштейн, П. Бурдьє. Грунтовними є праці Р. Костирко, Л. Костирко, О. Олійник-Данн, А. Бобришева, А. Іволги, Н. Шевченко, В. Балицької, В. Гейця, М. Крупки.

**Виділення недосліджених частин загальної проблеми.** Динамічність процесу нагромадження і відтворення капіталу спонукає до пошуку нових засобів та шляхів пізнання світоглядних уявлень про капітал, як основи формування важливих концептуальних засад процесу капіталоутворення, що включають в себе політичну та фінансову складову.

**Постановка завдання.** Метою статті є виявлення структури методології дослідження фінансової політики відтворення капіталу та з'ясування у даній структурі концептуально-теоретичної локалізації філософського рівня дослідження.

**Виклад основного матеріалу.** За результатами дослідження встановлено, що філософська інтерпретація цілісної уяви про фінансову політику та світоглядні основи наукового мислення про капітал формують загальну наукову базу для подальшого дослідження фінансової політики відтворення капіталу.

**Висновки.** Означено структурні елементи методології дослідження фінансової політики відтворення капіталу. Доведено, що концептуально-теоретичною локалізацією філософського рівня є визначення об'єкту дослідження на граничному рівні його існування, логічних правил та критеріїв істинності теорій капіталу, філософської *сентенції* фінансової політики.

**Ключові слова:** фінансова політика; капітал; відтворення; філософський рівень; методологія.

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**Urgency of the research.** In the modern dimension of European integration processes, globalization of the world economy, the financial policy of the state needs to be adapted to the financial and economic conditions of sustainable capital reproduction as one of the aspects of ensuring the effective economic development. Accordingly, the urgent solution to this problem, among other things, is mastering the main theoretical and methodological principles for the formation of a financial policy for the capital reproduction.

**Target setting.** The philosophical level dimension of the research methodology can reasonably illustrate the outstanding problems of accumulation and reproduction of capital, implicit for the state's financial policy. That is why the elaboration of the philosophical methodology in the study of the financial policy of capital reproduction is relevant.

**Actual scientific researches and issues analysis.** A significant contribution to the establishment of the methodology and its development as an aspect of the philosophical comprehension of reality was made by the prominent Ukrainian philosopher M. Popovych, the American philosopher and historian of science T. Kuhn, the British-Austrian philosopher K. Popper, the German philosopher H.-G. Gadamer, Austro-English philosopher L. Wittgenstein, French sociologist and philosopher P. Bourdieu and other prominent scholars of our time. Among the works adapted to the modern understanding of financial and economic problems, where a meaningful arsenal of philosophical methods of research is used, there are substantial works by domestic scientists. The preconditions for changing the methodology of internal control and its role in the functioning of capital in terms of ensuring financial stability, the reproduction of the economic entities capital value in conditions of uncertainty in the market environment is covered in the works by R. Kostyrko and L. Kostyrko; the use of philosophical-concrete level methods of methodology allowed O. Oliynyk-Dunn to investigate the connection between financial development and the growth of agriculture; thanks to A. Bobryshev, A. Ivolska, N. Shevchenko's philosophical methodological benchmarks, the accounting and analytical functions of management of economic entities under the influence of crisis processes in the economy were redefined. V. Balitska, V. Heiets, M. Krupka and other economists have made a significant contribution to the development of the principles of financial policy in the direction of accumulation, consumption and reproduction of capital.

**Uninvestigated parts of general matters defining.** Taking into account scientists' considerable scientific achievements in relation to the philosophical methodology of the research, it is necessary to note the following: dynamic changes in the financial and economic environment of capital accumulation and reproduction lead to the search for new means and ways of knowing philosophical concepts of capital as the basis for the formation of important conceptual foundations of the capital formation process, which include political and financial component.

**The research objective.** The purpose of the article is to identify the methodology structure of the capital reproduction financial policy study and to clarify in this structure the conceptual and theoretical localization of the research philosophical level.

**The statement of basic materials.** The researching methodology of capital reproduction financial policy is a conceptual presentation of research methods based on objective economic laws of capital turnover and its reproduction. Thanks to the research methods, justification of financial policy and its further successful implementation occurs. Methods of studying the financial impact on value and structural capital ratios are the theoretical basis for ensuring the continuity of the capital reproduction process, in order to meet the needs of economic entities in the main and working capital, as well as in its expanded reproduction. Methodology of studying the financial policy of capital reproduction is subject to the general laws of scientific research, which are expressed in the form of a system of concepts, laws, patterns and theories. Scientific research is based on the general laws of the cognitive process and is carried out with the help of general approaches to its conduct, and has genetic origins, concerning the methodology of the research. At the same time, the specificity of the interaction of phenomena and processes, the subject and object of research determines the peculiarities of the formation of the methodological apparatus, methodological tools for achieving predictable results on the basis of certain principles of the scientific research methodology. The basic concepts of "methodology", "method", "technique" are defining in the methodology of the study.

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"... The methodology of scientific research is understood as a set of principles, tools, methods and forms of organization and conducting scientific knowledge of the problem" [1, p. 13]. As for our research, we understand the methodology of the action algorithm, the steps sequence of scientific knowledge on the basis of a set of techniques, methods, methods that are achieved in a complex of real circumstances and practical decisions based on scientific truth. Definitive toolkit methodology is a scientific research methods set. One of the founders of scientific knowledge method, the author of radical doubt method in philosophy - Rene Descartes formulated the definition of the scientific method, which later became classical, in his works "Discourse on the method", "Rules for the Direction of the Mind," etc. The scientist noticed that by method he means reliable and easy rules, strictly observing which a person will never accept anything false for true and, without wasting any vain the efforts of the mind, but constantly multiplying step by step knowledge, will come to a true knowledge of all that he will be able to know [2]. Systematizing the scientist's scientific developments we can determine that the method Descartes' scientific knowledge (analytic, rationalistic, deductive) is based on the clarity and consistency of the operations of the thinking itself, dismemberment of the thinking object on the simplest elementary parts and, first, studying them separately, and then the movement thoughts from simple to complex; and then the movement of thought from simple to complex; criterion of truth is in the clarity and obviousness of knowledge [3; 4; 5; 6]. Yurynets V. Ye. defines a method as an approach, a means or a technique of theoretical and experimental study or practical implementation of a phenomenon or process; At the same time, the scientist observes that the methods of research are tools that help solve certain problems, reveal the regular connections of the studied phenomena and processes [1, pp. 15-17]. By the method we will understand systematized techniques and approaches to the theoretical understanding of phenomena, events, processes, their practical adjustment, substantiation and presentation of new tools and approaches for constructing logical connections between meaningful phenomena, events and processes.

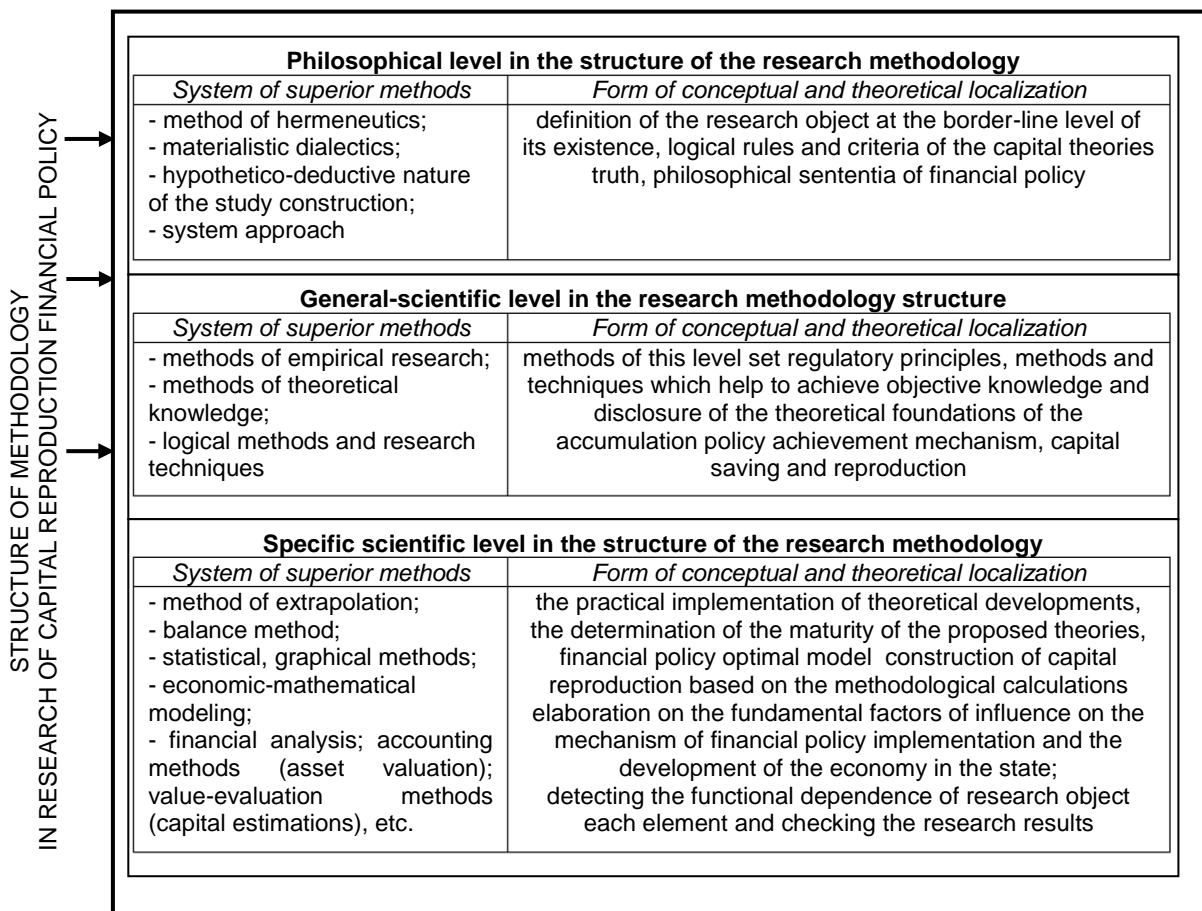
As for the research methodology, we emphasize that a number of scientists prove the following: in contrast to the method of research, the task of the methodology does not include the theoretical justification of the result, it focuses only on the research algorithm ordering [1; 7]. We believe that the technique is the research procedure itself, which covers all its stages; it is the skill of using one or another method (or a set of methods), which will lead to a theoretical substantiation and practical implementation of the desired (predicted) scientifically reliable result of the study.

The methodology for researching the financial policy of capital reproduction is based on the following components: first, the general structure of the research methodology, which would not apply to the scientific field is a typical, specificity of the application of certain research methods is untypical (for example, the generalization method can be used when substantiation of economic indicators of fixed assets depreciation, while substantiating the physical and chemical properties of the object of fixed assets to use this method is meaningless); secondly, we proceeded from the need to streamline the methods for studying the financial policy of capital reproduction in an integrated methodological system with clearly defined characteristics and logical structure, according to which the results can be considered as proven and reliable. In this case, the logical structure of the financial policy study methodology of capital reproduction includes the following components: forms, means, methods of capital reproduction; laws, tendencies and contradictions of the financial policy formation, its effectiveness. We agree with the opinion of scholars who claim that multilateral regulatory influences market relations and the process of expanded reproduction is carried out through financial policy, and the entity capital value reproduction is a key element at all stages of the financial policy implementation mechanism [8, p. 177; 9, p. 7].

Reproduction and accumulation of capital is a long-term process, which continuity and constant repeatability characterize quantitative and qualitative changes in the socio-economic development of the country. The continuous restoration of financial and economic processes, first of all, of the production process, as well as the process of capital operation, determine the direction of mobilization, the formation and use of financial resources. Reproduction of capital at the macro level creates an economic basis for a set of state measures that ensure the effective functioning of finance and the financial system, that is, financial policy. Effectiveness and impact of the financial policy of capital

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reproduction directly depends on the competently constructed methodology for studying the process. In our opinion, the financial policy of capital reproduction is a set of methodological principles, forms and methods of financial influence on the values and structural proportions of capital, aimed at achieving the efficiency of its accumulation and sustainable reproduction. As a working hypothesis, the assumption is made that the necessity of developing a theory and methodology for the formation of a financial policy for capital reproduction is due to the lack of well-defined interpretations of this definition, principles, goals and objectives of its functioning, as well as a single, interrelated methodological basis for the development of financial policy of capital reproduction. In the methodology structure of the capital reproduction financial policy study, the following levels are distinguished: philosophical, general scientific, specifically scientific, based on the system of scientific research methods (Fig. 1).



**Fig. 1. Structural elements of the research methodology of capital reproduction financial policy**

The qualitative specificity of research methods consists in the ability to test theoretical hypotheses, concepts, to determine the form of their conceptual and theoretical localization, as well as to assess the objectivity of the new knowledge gained. Our scientific work is based on a hypothesis that the philosophical interpretation of the reference points of cognitive activity serves as the starting point for scientific research. It is proved that the methodology arose and developed as an aspect of the philosophical conception of reality from the angle of rational-critical thinking (philosophical, scientific and practical) [10; 11; 12; 13; 14; 15; 16], while "the philosophical method, developing in the system, absorbs the basic content of philosophical knowledge, and the doctrine of the method, in particular

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philosophical, is philosophical methodology" [13, p. 35]. Characteristics of the philosophical level in the structure of the capital formation process study methodology is following: the definition of epistemological roots, preconditions and possibilities of forming theoretical foundations of capital theory, the isolation of epistemological problems with the help of such representations as the interpretation of the subject and object of the study, the structure of the cognitive process. It is also very important to find the philosophical problem of truth in scientific research, its criteria, the definition of the problems of forms and methods of research, as well as the isolation in the study of general, essential and necessary, distracted from the individual, non-essential and random. We believe that the philosophical level in the structure of methodological studies of the financial policy of reproduction of capital should be considered as a system of preconditions and guidelines for representations of capital, its essential features and properties, as well as the necessary substantive premise of the existence and development of theoretical knowledge of financial policy, directions of changing the relations of its essential characteristics. Primary consideration is given to the substantive preconditions (ideological foundations of scientific thinking about capital, systemic interaction of the subject and objects of financial policy), and the prerequisites relating to the general forms of scientific thinking (philosophical interpretation of a coherent idea of financial policy for each stage of cognition development). Philosophical methods are universal, since they serve as a starting point in the construction of a general research strategy, they are general regulators in integrating theory into practice. Among the diversity of these methods, it is expedient to use in our scientific work, first, the method of hermeneutics, the basic rule of which is that the whole must be understood on the basis of a separate, and separate - on the basis of the whole [17]; understanding of the whole consists of understanding its individual parts, and for understanding parts preliminary understanding of the whole is necessary [18].

The significance of the implementation of this definition is following: each sphere and a separate component of financial policy are an integral part of a single whole (we can understand it as the economic policy of the state, the policy of its socio-economic development), but at the same time, spheres and branches of financial policy have certain features, which manifest themselves in forms, methods and levers of influence on the formation and use of capital, its accumulation and reproduction. All components of the financial capital reproduction policy are interconnected and constitute a single whole. The second method is the critical method of the philosophical level of research, as a scientific method of finding the truth, is the mechanism of restructuring the knowledge gained, their theoretical comprehension and synthesis, the development of new, improved and already known approaches to the estimation of value evaluation and capital structural proportions. The critical method reveals contradictions in the accumulation of capital in the modern economic sense, allows you to determine the most appropriate for this study set of tools and levers of capital reproduction financial policy. The next method, the dialectical method, is a fundamental scientific research of the evolution of capital, envisages the consideration of the cycle and the reproduction of capital in its constant movement and development; it enables us to substantiate the causal links of the formation of capital as property, which can not change itself, however has the property to be embodied in the changing concrete forms (in a changing productive or monetary capital). We believe that the dialectical method is a universal instrument for studying the process of differentiating a particular type of capital, that is, capital, as an asset, as a property right, as a property value, etc.

The conceptual and theoretical localization of the philosophical level of the methodology concerning our scientific work is in determining the object of research at the marginal level of its existence, defines the logical rules and criteria of the truth of capital theories, the principles of constructing a capital reproduction financial policy, the correlation of the theory of research and its practical implementation as a result of rethinking relationship between subject and object of research. The initial terminology and the intention of constructing the conceptual and theoretical localization of the philosophical level of methodology is specified by P. Bourdieu's concept, saying the three main forms of capital - economic (includes both physical and natural), social (is part of human capital, which in turn is part of intellectual capital) and cultural capital can act in three states: incorporated, objectified and institutionalized [19; 20]. The stable reproduction of dispositions and demonstrated abilities which

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the owner of a particular form of capital, belongs to embodied state; the capital adoption of the embodied forms that are accessible for direct observation and transmission in their physical, objective form that is characteristic of the objectified state; institutionalized state involves forms of capital recognition, formalized in the form of property rights, rank, certificates, etc. [19]. Note that the distinctive feature of dispositions incorporated in economic capital is its ability to produce value added and obtain liquidity. At the same time, the institutional status of economic capital is captured best in property rights, which are defined as legitimate requirements for the use of economic resources and income revenues, which are basically formalized and allow allocating formal statuses of the owner or non-owner, minority or majority shareholder [21; 22, p. 8].

Thus, philosophical methods are a starting point in the construction of a general research strategy, general regulatory in integrating theory into practice. They mediate the transition from the philosophical to the concrete scientific level and their further symbiosis with the general scientific principles and forms of research.

**Conclusions.** The theoretical prerequisite for scientific research is a philosophical way of solving outlook problems - philosophical methodology. Having worked out the logical calculations of the leading scientists, we came to the conclusion that the philosophical methods of research are general cognitive tools on the financial policy of reproduction of capital. For this reason, philosophical interpretation of a holistic view of financial policy and philosophical foundations of scientific thinking about capital forms the general scientific basis for further study of a given problem. Principal issues in the philosophical methodology of capital reproduction financial policy study are the following: the construction of the conceptual and theoretical localization of the philosophical level is based on an objectively oriented approach (financial policy as a scientific concept - a financial-economic category, considered as an objective factor) and subjective approach (in relation to human activity for the accumulation, consumption and reproduction of capital). In the structure of the research methodology, the philosophical level is the basic, essential measurement of financial and economic processes. The current approach is oriented on the use of an effective methodological toolkit of philosophical methodology for solving the urgent tasks of the financial strategy of the state, aimed at introducing methods of sustainable capital reproduction.

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