The research conducted in this article delves deeply into the intricate relationship between societal values and the consumption behaviors of households. It underscores how people's purchasing patterns and consumption choices are profoundly influenced by their value systems and beliefs. This influence becomes particularly evident in economically developed countries. Identifying these value orientations and comprehending their role in shaping final consumption stands as a pivotal stage in the formulation of effective state policies. Understanding the structure of final consumption, especially prevalent in economically developed nations, and determining strategic courses of action towards the formation and evolution of societal values during the process of socio–economic development is paramount. The article takes a focused look at the final consumption structure within
Ukraine and compares it to that of 22 countries falling within the quadrant of secular values and self–realization, as per the Inglehardt–Wentzel cultural map. This comparative analysis sheds light on the variations and similarities in consumption patterns across these nations with similar cultural inclinations. Countries where self–realization and secular values hold sway often exhibit a notable emphasis in their final consumption on expenditures related to education, leisure, culture, and miscellaneous goods and services. This spending structure signifies a collective aspiration among the populace to pursue personal growth, embrace creativity without hesitation, appreciate intercultural connections, and maintain a lifelong commitment to learning. The research findings present a compelling argument: a deliberate alteration in the structure of final consumption, orchestrated through targeted state policies, possesses the potential to significantly impact the socio–economic landscape. Such changes have the capacity to stimulate growth not only within specific regions but also on a broader national scale. This transformation, spurred by policy–driven shifts in consumption patterns, can ultimately elevate both the collective socio–economic standing of the state and the individual regions within it. The implications of this are far–reaching, potentially leading to a more robust and balanced socio–economic framework for these regions and the nation as a whole.

У статті досліджено питання впливу соціальних цінностей суспільства на кінцеве споживання домашніх господарств. Те, що люди купують та споживають, багато в чому залежить від їхніх ціннісних орієнтацій. Аналіз цінностей та їх впливу на кінцеве споживання допомагає економістам, політикам, психологам, маркетологам, соціологам краще розуміти ринкові тенденції, споживчу поведінку та вплив цінностей на економічний розвиток та соціальні процеси: знання про те, які цінності та переконання впливають на споживання, сприяє з'ясуванню того, як люди приймають рішення щодо витрат. Результати таких досліджень вказують на можливий двонапрямковий зв'язок між культурою та економікою: культура впливає на економічну поведінку людей, а також економічна поведінка впливає на культуру. Це допомагає передбачати та пояснювати певні патерні споживання товарів.
і послуг. Відповідно виявлення ціннісних орієнтацій та структури кінцевого споживання, що є властивими для економічно розвинених країн, та визначення основних напрямів дій, пов’язаних із формуванням цінностей у процесі соціально–економічного розвитку суспільства, є важливим етапом формування державної політики. Серед наукових досліджень досить багато публікацій, присвячених вивченню зв’язку між ціннісними орієнтаціями людей і суспільств із добробутом людей, громад, країн. Як одна з характеристик добробуту було обрано показник кінцевого споживання домашніх господарств. У статті досліджено структуру кінцевого споживання України та 22 країн, які знаходяться у квадранті секулярних цінностей та цінностей самореалізації відповідно до культурної мапи Інгхардта–Венцеля. Виявлено, що структура кінцевого споживання України значно відрізняється від структури витрат домашніх господарств країн «правого квадранта» культурної мапи. У найбільш економічно розвинутих країнах превалюють цінності самореалізації за одночасної умови дотримання громадянських прав і свобод і, відповідно, поваги до секулярних цінностей. Цінності самореалізації та секулярні цінності переважають в країнах з досить значною питомою вагою у кінцевому споживанні витрат на освіту, дозвілля і культуру. Зроблено висновок, що зміна структури кінцевого споживання за рахунок цілеспрямованої державної політики може сприяти зростанню соціально–економічного рівня як окремих регіонів, так і держави в цілому.

Keywords: System of National Accounts, final consumption, values, well-being, cultural map.

Ключові слова: система національних рахунків, кінцеве споживання, цінності, добробут, культурна мапа.

Statement of the problem in a general form and its connection with important scientific or practical tasks.
An important task of state regulation is the development of policies aimed at supporting consumption that meets the needs of the population and contributes to economic development.

In the system of national accounts (SNA), final consumption is considered as one of the key components of economic activity. It is measured through spending on goods and services by end users such as businesses, households and government.

What people buy and consume largely depends on their value orientations.

The analysis of values and their influence on final consumption helps economists, politicians, psychologists, marketers, sociologists to better understand market trends, consumer behavior and the impact of values on economic development and social processes: knowledge about what values and beliefs influence consumption contributes to understanding how people make spending decisions. It helps predict and explain certain patterns of consumption of goods and services.

**Analysis of recent research and publications.**

The influence of culture on the economic development of societies can be found even in the works of classics of economics, such as A. Smith and J. Mill, who used culture to explain economic phenomena.

Adam Smith in the treatise "The Theory of Moral Sentiments" [28] highlights what we now call cultural values. John Stuart Mill, writing 70 years later, confirmed this, noting that cultural constraints can be more influential than the pursuit of personal financial gain [19].

Max Weber [34] provided a more detailed view of how cultural or religious values can influence economic performance. He argued that the Protestant work ethic, underpinned by Reformation doctrines about the duty to achieve wealth, fostered the qualities necessary for maximum economic productivity. This explains the productivity of Protestants compared to Catholics in various European countries, such as Germany and Great Britain, compared to Ireland, Spain, Portugal and Italy at the time.
Until recently, most modern economists avoided analyzing the influence of culture on differences in economic behavior. Instead, they focused on economic factors such as prices, profits, and interest rates. However, in the last two decades, economists began to seriously study the influence of culture - religious beliefs, values and preferences - on the economic development of countries. For example, research by A. Hirschman [13, 12] indicates differences in economic results both within and between countries due to cultural factors. But it is difficult for economists to explain this connection, because they mainly focus on economic aspects and because of the complexity of culture as a phenomenon, which complicates empirical research. Usually, to take into account normative values (belief, religion, ethnicity, etc.), researchers include them in empirical models as "proxy variables". For example, the GDP indicator is often used to assess the standard of living or quality of life. The results of such studies point to a possible two-way relationship between culture and the economy: culture affects people's economic behavior, and economic behavior affects culture. It was found that such cultural aspects as honesty, trust, perseverance and tolerance contribute to the successful economic development of the country. Therefore, government policies aimed at economic development may succeed or fail in different regions due to differences in the individual behavior of population groups with different cultural traditions [29].

The theory of consumption values (TCV) is one of the most widely used models to explain consumer choices [33]. At its core, the TCV posits that an individual’s final choice is influenced by five values: functional, emotional, social, epistemic and conditional values. The TCV explains how these five consumption values predict consumer preferences to buy a product or service. Sheth et al. [26] postulate that this framework might apply to more than 200 buying situations, from home appliances, food consumption, touristic products, food delivery apps, online brands etc. These studies establish the relevance of the TCV across diverse contexts and provide a multidimensional view of consumption value and behavioral outcomes.

However, there are still some important issues that require further attention. In particular, the issue of the connection of values, well-being and final consumption requires additional study: to what extent the structure of final consumption depends
on the level of economic development of society as a whole and individual citizens, how state regulation can influence the formation of values that would contribute to socio-economic development both individual territories and the country.

**Formulation of the goals of the article (statement of the task).**

Studying what values drive spending allows you to predict changes in demand for various goods and services. For example, if an increase in demand for environmentally friendly products becomes evident, this may be related to a change in values in society.

Also, understanding the values that determine consumption is important for the development of social and economic policy. For example, if the government understands that certain values drive spending on education or health, they can develop programs and activities aimed at increasing the availability of such services.

Accordingly, the purpose of the article is to identify value orientations and the structure of final consumption, which are characteristic of economically developed countries, and to determine the main directions of actions related to the formation of values in the process of socio-economic development of society.

**Presentation of the main research material.**

Many modern sociological, socio-psychological, political and cultural studies are based on the theory of value orientations. One of them is the concept of Geert Hofstede, who considers values as the core of culture [15].

Ultimately, Hofstede defines 6 parameters of values [15]:

– distance from power: differences in perception and expectations regarding the distribution of power;

– separation and cohesion: individualism versus collectivism;

– volatility: focus on the result at any cost. This is a division into "masculine" (competition, confidence) and "feminine" (care for the quality of life, relationships) orientation;

– avoidance of uncertainty: attitude to unknown situations;
– strategic thinking: future orientation. Some cultures are oriented towards strategic and long-term goals, while others adhere to traditions and social obligations.

– tolerance (indulgence): level of satisfaction with life.

These parameters help to understand differences in values between cultures and its influence on the behaviour and thinking of people in different societies.

Three main approaches to the study of values accepted now can be noted: the psycholexical approach [5], the functional theory of values [9], and the theory of basic human values [24, 23, 22, 21].

The psycholexical approach assumes that language expresses all concepts, including values, that speakers consider important. Values researchers using this approach compile comprehensive lists of terms in a language that can express values [5]. They review their list, get respondents' ratings, and derive the underlying components of value.

Functional value theory [9] is a top-down, theoretical approach that claims to be more parsimonious and integrative than other value theories.

The theory suggests that there are two distinct functional dimensions within value functions. The initial dimension revolves around the “circle of goals,” delineating how values orient themselves toward personal, central, or social objectives, guiding human behaviors. The second dimension, the “level of needs” delineates how values function as motivators, addressing either survival or thriving needs when representing human necessities cognitively. These functions likely stem from evolutionary conditions intertwined with human development [9].

Schwartz's theory about the content and structure of personal values is currently the most widely used in social and cross-cultural psychology.

The above-mentioned approaches to the study of values became the basis for creating another system that has been used for several decades to study values around the world (World Value Survey) and build the so-called cultural map of the world.

Inglehart and Welzel developed a WVS analytical tool called "World Cultural Map", which has two dimensions for cross-cultural comparison of countries and regions [17, 7]:

[5] [9] [24, 23, 22, 21] [17, 7]
1. Dimension 1 (y axis) – dichotomy of traditional vs secularly rational values. Traditional values prioritize religion, strong bonds between parents and children, respect for authority, and upholding conventional family principles. Individuals adhering to these values typically oppose divorce, abortion, euthanasia, and suicide. In such societies, there's a notable prevalence of high national pride and a predominantly nationalistic perspective. In contrast, secular-rational values hold contrary inclinations to traditional values. These societies place lesser significance on religion, conventional family structures, and authoritative figures. Divorce, abortion, euthanasia, and suicide are viewed as comparatively acceptable within this framework. It's important to note that while suicide might be perceived as more acceptable, it doesn't necessarily equate to higher prevalence.

2. Dimension 2 (x-axis) – values of survival vs values of self-expression. Survival values prioritize economic and physical security, often associated with a relatively ethnocentric viewpoint and lower levels of trust and tolerance. On the other hand, self-expression values prioritize environmental conservation, increasing acceptance of individuals from diverse backgrounds including foreigners, LGBTQ+ individuals, and advocating for gender equality. Additionally, there's a growing demand for inclusion in decision-making within both economic and political spheres [7].

The shift of the country along the y-axis from the bottom up means the transition from traditional values to secular-rational ones, the shift along the x-axis from left to right means the transition from the values of survival to the values of self-expression. The location of countries in two-dimensional space relative to each other does not refer to geographic proximity, but reflects cultural similarity (or difference).

Since its inception in 1981, the survey aims for methodological rigor and top-tier research standards across participating countries. The World Values Survey (WVS) encompasses nationally representative surveys undertaken in nearly 100 countries, encompassing nearly 90 percent of the global population, utilizing a standardized questionnaire.

Fig. 1. The Inglehart–Welzel World Cultural Map – World Values Survey 7 (2023).

Source: [7]

As a result of the Inglehart–Welzel survey [7], two main aspects of intercultural differences that may be related to socio-economic development were revealed. Higher income countries according to the World Bank Conventional Classification stand out clearly, occupying the upper right part of the map, while lower income countries are in the lower left corner. Middle-income countries fall between these extremes. This indicates the tendency of socio-economic development to move societies in a certain direction, regardless of their cultural heritage.
Among recent scientific studies, one can find quite a few publications devoted to the study of the connection between the value orientations of people and societies and the well-being of people, communities, and countries [14, 31, 4, 6, 32].

At the same time, the GDP per capita indicator is considered a key indicator of economic success from the point of view of ensuring the well-being of citizens.

GDP is calculated using three methods: 1) by added value (production method); 2) by income (distributed method); 3) by costs (method of final use). All three calculation methods are based on the model of the economic cycle, in which all costs equal all revenues.

It should be noted that the years of the 7th wave of the World Value Survey fell on the crisis years of the COVID-19 pandemic (2020–2021), therefore, in general, in terms of the level of final consumption, for example, in 2020, a significant drop was observed in the world average (Fig. 2).

However, in scientific practice there is a lack of research that would consider the connection of values with well-being through the prism of final consumption.

![Fig. 2. Private Consumption (annual variation in %)](image)

*Source: [33, 8]*

In the words of Russ Harris, a renowned Acceptance and Commitment Therapy (ACT) therapist, about values: “values are … the deepest desires of our hearts about how we want to interact with the world, with other people, and with ourselves. They
reflect what we want to develop in our lives and in ourselves, what we want to stand for. They set the direction of our life” [11].

So, it can be noted that people devote their attention, devote their time, spend money to what is important to them, which has a subjective value for them. And from this point of view, it is interesting to study the relationship between the values and expenses of the population in different parts of the world.

The method of final consumption (methodology of calculating aggregate final consumption) - by costs - within the framework of the entire economy is based on the standards of the System of National Accounts (SNA), adopted by international organizations (the Commission of the European Communities, the International Monetary Fund, the Organization for Economic Cooperation and Development, the United Nations Nations, World Bank) in 1993. But at the same time, it takes into account the laws of the country's economic development, the specifics of its primary accounting and reporting.

Aggregate final consumption is a component of gross domestic product by expenditure, on the one hand, and, on the other, an element of the SNR income use account (in the "Usage" part), and shows how households, general public administration bodies and non-profit organizations serving households distribute their disposable income between final consumption and savings. Aggregate final consumption within the framework of the entire economy is considered in terms of actual final consumption and the sources of its financing (or expenditure). Therefore, the final consumption characterizes the well-being of society in a certain way, and - we can assume - its value orientations.

In this work, the level and structure of final consumption of households of the countries included in the upper right field of the Inglehart–Welzel world cultural map (according to the data of the seventh wave of WVS research) were investigated, and the data obtained were compared with the data for Ukraine.

In particular, 22 countries were selected for analysis, falling within the range of 0.00 on the traditional/secular values axis and 1.00 on the survival/self-expression values axis (Fig. 1).
Data on the level of GDP, GDP per capita and final consumption of selected countries and Ukraine for 2021 were summarized.

The year 2021 was chosen for consideration because during this period the recovery of world economies after the recession caused by the COVID–19 pandemic had already begun, and in Ukraine this year preceded, in turn, the crisis in the political and economic sense of 2022, when a full-scale military invasion of Russia (Fig. 3).

**Fig. 3. Ukraine – Household Final Consumption Expenditure**

*Source: [30]*

As an indicator of final consumption, we used data on Households and NPISHs Final consumption expenditure, which, in our opinion, largely depends on people's value orientations.

As we can see from the table. 1, in general, the regularity of "more GDP - more household spending" is preserved. However, we can see from a number of examples that high values of GDP and GDP per capita do not always mean a corresponding increase in household spending.
<table>
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<th>Country</th>
<th>Population, total</th>
<th>Rank by Population</th>
<th>GDP, PPP (constant 2017, mln international $)</th>
<th>Rank by GDP</th>
<th>GDP per capita, PPP (constant 2017 international $)</th>
<th>Rank by GDP per capita</th>
<th>Households and NPISHs Final consumption expenditure, PPP (constant 2017 international $, B)</th>
<th>Rank by Household and NPISHs Final consumption expenditure, per capita (constant 2017 international $)</th>
<th>Rank by Household and NPISHs Final consumption expenditure in GDP, %</th>
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Source: Created from [33]
This may be influenced by the distribution of final consumption between actual individual and actual collective final consumption, which largely depends on the internal policies of the country, the quantity and quality of services provided by the state.

The structure of actual individual consumption by selected 23 countries is presented in Fig. 4.

As can be seen, the structure of final consumption in Ukraine is significantly different from the structure of household consumption in the countries of the "right quadrant" of the cultural map:

- a much larger share of Ukrainian household spending goes to Food and non-alcoholic beverages – 40% versus 11% on average for the selected countries. Moreover, the smallest share of food expenses (6.66%) is consumed in the USA - the country with the fifth place in terms of GDP per capita. The highest share – 14.68% – is consumed in Slovenia;

- spending on alcohol and tobacco consumption also takes a larger share than in the rest of the countries - 7.41%, excluding Luxembourg (10.72%). The average for the rest of the countries is 3.88%;

- the share of expenditure on clothing and footwear is similar to other studied countries;

- at the same time, the costs of paying for communal services and household maintenance make up a much smaller share: if on average in 22 countries the share of these costs is 24.2% and 5.5%, respectively, then in Ukraine it is equal to 14.4% and 3.7%.

- Ukrainians spend on health care on a per capita basis approximately at the level of the average of the rest of the countries (6.15% versus 5.4%). The exceptions are the United States and Switzerland, where the share of population spending on this article is quite significant - 21.1% and 17.9%, respectively, which is due to the high cost of medical services in these countries (in particular, hospital services) and the possible lack of coverage of a share of these costs at the expense of the state;
Fig. 4. Final consumption expenditure of households (2021)

Source: Created from [1, 28]
- the specific weight of communication costs is approximately the same - the need to exchange information, maintain remote communication is explained not only by the possible subjective characteristics of citizens in different countries, but also by objective necessity - after the pandemic period, a large proportion of people switched to remote work and communication;

- Recreation and culture – Ukraine is again at the bottom of the ranking: if the share of spending on meeting cultural needs in the 22 selected countries averages 8.5%, then Ukrainians allocate only 3.8% of their spending to this item;

- at the same time, if we look at the share of spending on education, here Ukrainians are no longer behind the leaders: 1.17% against the average value of 1.19% for the remaining 22 countries. Only Australia has more than 3% of expenses for this indicator. The rest of the countries are in the range from 0.3% to 2.3%. This can be explained by the fact that Ukraine has historically paid great attention to secondary and higher education, and according to the indicator of human capital development, in 2021, Ukraine rose 15 positions in the world ranking according to the value of the Social Progress Index and took 48th place with the value index 75.78 among 168 countries;

- almost the same situation as with the Recreation and culture sector is observed in the direction of spending on Restaurants and hotels - the average weight of spending by Ukrainians is 2.79% at a time when, on average, for the 22 compared countries, this indicator is at the level of 7 .12% - apparently, Ukrainians cannot afford to give up "mandatory" expenditure items in favor of leisure. Instead, for example, in Northern Ireland this share reaches 13.6%, and in Spain 12.3%;

- the share of spending on the remaining goods and services similarly lags behind the average for other countries of the "leading" sector of the cultural map - 4.26% in Ukraine, on average for the sample - 11.5%. The highest specific weight of these expenses is demonstrated by Luxembourg - 16.3%, the lowest - Iceland (7.7%).

So, based on the results of the analysis, it can be stated that in conditions of insufficient economic development, the population simply cannot afford to spend more on areas not related to the daily needs of survival and work: food, clothing, paying for housing, communication. But at the same time, in Ukraine, a rather
significant percentage of spending is on education - on the one hand, this is related to the state policy, which provides general compulsory secondary education, the quality of which allows you to obtain secondary vocational and higher education; the relatively low cost of education in institutions of higher education allows a significant number of Ukrainians to obtain consecutive education at the bachelor's and master's levels.

At the same time, the sphere of leisure and culture remains for Ukrainians to a greater extent an "optional" item of expenditure.

But there are also often certain discrepancies in the specific weight of expenditures on "optional" items of expenditure related to self-development, leisure, satisfaction of cultural needs in the selected 22 countries of the upper right sector of the "cultural map". The question arises, what is the basis of such differences when, other things being equal, people, overcoming a certain level of economic well-being, choose one or another direction to spend the rest of their money?

It can be assumed that such discrepancies are related to:

- differences in value orientations of people from different countries;
- peculiarities that have developed historically (why - conditionally - in one country is preference given to spending on alcohol, and in another - to tourist trips?);
- fashion (in the short term, it can also determine the preference of one or another article);
- features of state policy, which determine the share of actual collective final consumption: promoting the development of certain types of services or the production of certain goods for the population at the local or state level.

In this connection, the following questions arise:

1. Final consumption characterizes the ability and desire of people to buy goods, use services and order certain works. What structure of final consumption will ensure the growth of well-being and sustainable development of society?

2. To what extent does the structure of final consumption depend on the "context"? From people's values, education, state of health, profession, presence of a certain infrastructure, etc.?
3. How can the state (at the national and local levels) influence (regulate?) the structure of final consumption in order to increase the social and personal well-being of citizens? Even Aristotle believed that the reason for the decline of states lies in the fact that their citizens have not learned how to properly use their leisure time. He claims that "the legislator must make efforts mainly so that his laws, which concern both military affairs and everything else, are intended to provide citizens with leisure (necessary for state activity) and peace. After all, most of the states that pay attention to military training hold on while they wage war, and die as soon as they achieve dominance. Like a scream, they lose their temper during peace. And the legislator is to blame for this, because he did not teach citizens the ability to enjoy their leisure time." [2].

**Conclusions and prospects of further investigations in the direction.**

In the most economically developed countries, the values of self-realization prevail under the simultaneous condition of observing civil rights and freedoms and, accordingly, respect for secular values.

Values of self-realization and secular values prevail in countries with a fairly significant specific weight in the final consumption of spending on education, leisure and culture, as well as on Miscellaneous goods and services. Such a structure of expenses indicates the desire of people to develop, not to be afraid to be creative, to value intercultural relations, to learn throughout life.

Accordingly, citizens of such countries demonstrate respect for the rights and freedoms of others, concern for social problems, and the desire to take an active part in civic life at the local and state levels.

Accordingly, state policy should be aimed at stimulating the growth of the educational level of citizens, the growth of the role of the so-called useful leisure, which forms citizens' curiosity, creativity, helps to learn about the world, actively exchange ideas, etc. - and accordingly, the stimulation of spending on educational and cultural events, travel, professional exchanges, tourism, etc. So, in this way, the change in the structure of final consumption will contribute, in turn, to the growth of the socio-economic level of both individual regions and the state as a whole.
Література


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