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	<h3 style="margin: 0;">Contents</h3>	
	<p><u>Economy and management of a national economy</u></p>	
	<p>Bashnianyn H.I., Palasevych M.B., Svintsov O.M. INTERNATIONAL EXPERIENCE OF REGULATION OF EMPLOYMENT AND POSSIBILITY OF ITS USE IN UKRAINE....</p>	3
	<p>Patyka N.I. COMPETITIVENESS OF THE UKRAINE'S AGRICULTURE AND FACTORS OF ITS ENSURING.....</p>	7
	<p><u>World economy and international economic relations</u></p>	
	<p>Ruda T.V., Popel S.A., Marchukov A.S. INTERNATIONAL ASPECTS OF DETERMINATION OF CUSTOMS VALUE OF VEHICLES.....</p>	10
	<p>Turzhanskyi V.A., Khoma D.M. STRUCTURING CATEGORY «CUSTOMS»: EUROPEAN PRACTICE AND DOMESTIC EXPERIENCE.....</p>	12
	<p>Bidula P.P. ORGANIZATIONAL AND ECONOMIC PRINCIPLES OF INCREASING COMPETITIVENESS OF AGRICULTURAL PRODUCTS OF UKRAINE IN THE EXTERNAL MARKET.....</p>	15
	<p><u>Economy and enterprises management</u></p>	
	<p>Svynous I.V., Khomiak N.V., Havryk O.Yu. MANAGEMENT OF TRANSACTION EXPENDITURE AS A COMPOSITION OF ECONOMIC SAFETY AT AGRICULTURAL ENTERPRISES.....</p>	18
	<p>Popko O.V. TO THE ISSUE FOR THE IMPLEMENTATION OF INNOVATIONAL SECTORS OF THE FOOD INDUSTRY DEVELOPMENT IN UKRAINE.....</p>	20
<p>Radko V.I. CONCEPTUAL APPROACHES TO DIAGNOSTIC STABILITY OF AGRICULTURAL MILK PRODUCER ENTERPRISES.....</p>	23	
<p>Sylenko O.M., Matviienko D.O. ORGANIZATION OF PUBLIC PROCUREMENTS FOR IMPROVEMENT OF OBJECTS OF THE FIXED ASSETS ACCORDING TO THE INNOVATIVE APPROACH.....</p>	27	
<p><u>Development of productive forces, regional economics, the demography, social economics and politics</u></p>		
<p>Shevchuk L.T., Fedoryshyna L.M., Honcharenko I.V. SOCIAL AND ECONOMIC ASPECTS OF HEALTH OF CHILDREN'S POPULATION OF AGRICULTURAL TERRITORIES.....</p>	30	
<p>Laiko O.I., Kapitanets S.V., Chekhovych Z.V. IMPLEMENTATION OF THE AIMS OF SUSTAINABLE DEVELOPMENT OF THE CITIES AND COMMUNITIES ON THE BASIS OF GLOCALIZATION.....</p>	33	
<p>Labinska H.M. POLISH VECTOR OF UKRAINIAN MIGRATION: RISKS AND THREATS.....</p>	38	
<p>Petrashchak O.O., Loziak O.D. SYSTEMIZATION OF FOREIGN EXPERIENCE ON THE DEFINITION OF SOME SOCIAL STANDARDS.....</p>	43	

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	Yarova B.M. IMPROVING THE MODEL FOR USE OF LAND FOR AGRICULTURAL APPOINTMENTS IN UKRAINE.....	46
	Mashchenko M.A. STRATEGIES FOR MANAGEMENT OF ENVIRONMENTAL SECURITY OF THE ENTERPRISE.....	53
	<u>Innovation and investment activities</u>	
	Dzhereleiko S.D. CURRENT ISSUES FOR INVESTMENT ATTRACTION INTO THE TOURIST INDUSTRY OF UKRAINE...	55
	Boichuk A.B. MECHANISM FOR MANAGEMENT OF INNOVATIVE ACTIVITY OF THE ENTERPRISE BY PROGRAM AND TARGET APPROACH.....	58
	Kaliuzhna Yu.V., Dubovyk A.P. INVESTMENT ATTRACTIVENESS OF INDUSTRIES: METHODOLOGICAL AND PRACTICAL ASPECTS.....	61
	<u>Accounting, analysis and audit</u>	
	Vizirenko S.V., Reznichenko O.O. ORGANIZATION OF ACCOUNT OF CURRENT NON-MONEY ASSETS.....	64
	Ocheretko L.M., Potas A.V. ACCOUNT OF EXPENSES FOR PROCEEDINGS PRISONERS AND PROCEDURES FOR THEIR DISPOSAL.....	67
	Trush I.Ye. ORGANIZATION OF ACCOUNT OF LOAN PAYMENT IN THE STATE ECONOMIC SECTOR.....	71
	<u>Management, marketing, entrepreneurship</u>	
Kovalchuk V.H., Ryzhonkov V.A. ANALYSIS OF THE FINANCIAL STATE OF JSC “UKREXIMBANK” AS ONE OF THE INSTRUMENTS OF STRATEGIC MANAGEMENT OF ITS ACTIVITY IN MODERN CONDITIONS.....	74	
Potapkina L.V. THE ROLE OF INVESTMENTS MANAGER'S INVOLVEMENT INTO THE HOTEL-RESTAURANT BUSINESS..	76	

## I. Economy and management of a national economy

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### **INTERNATIONAL EXPERIENCE OF REGULATION OF EMPLOYMENT AND POSSIBILITY OF ITS USE IN UKRAINE**

**Purpose.** The aim of the article is to analyze the employment policy in Ukraine and study foreign experience in this area, as well as, on the basis of research, give recommendations on improving the employment policy in Ukraine.

**Methodology of research.** General scientific and specific methods of cognition are used in the process of research. Theoretical, methodological and informational basis for conducting researches are made by scientists of domestic and foreign scientists on the issues of employment policy analysis. The following methods are used to solve the problems in order to ensure the reliability and validity of the results of the research: induction and deduction – during theoretical generalizations, conclusions; the method of analogies – when comparing the foreign experience of employment policy; economic and statistical method – in the analysis of macroeconomic policy of Ukraine; a retrospective analysis that determines the employment policy; methods of system analysis and generalization.

**Findings.** The content and structure of the state employment policy is revealed. The expediency of forming a system for implementing the employment policy of Ukraine based on foreign experience in this area has been proved.

**Originality.** The theoretical and practical analysis of the employment policy of Ukraine has been further developed, in particular, the content of the state employment policy is disclosed in conjunction with the introduction of measures that will improve the employment situation in the national labour market, which will contribute to the construction of a new socially oriented model of labour market regulation, improvement of the social sphere in Ukraine and the economic and social level of development of society as a whole.

**Practical value.** The results of the study can be used by state authorities professionally engaged in employment policy in the country, as well as in the development of policy documents on improving the employment policy in Ukraine.

**Key words:** unemployment, labour market, entrepreneurial activity, competitive labour force, European employment strategy, unemployment rate, labour market model.

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## COMPETITIVENESS OF THE UKRAINE'S AGRICULTURE AND FACTORS OF ITS ENSURING

**Purpose.** To identify and analyse the factors of ensuring the Ukraine's agriculture competitiveness in international economic integration conditions.

**Methodology of research.** The following methods were used for this study: analysis and synthesis, through which the factors of competitiveness were systematized; comparison and generalization; economic and statistical – for the diagnostics of trends in the Ukraine's agriculture development.

**Findings.** According to the determined economic indicators, the dynamics of the Ukraine's agriculture development for the period of 2012-2017 were analysed. According to the results of the analysis, it is concluded that despite the high indicators of agricultural activity in Ukraine over the last five years, there is a tendency towards their deterioration, which in their turn negatively affects the competitiveness of the industry. The factors influencing the Ukraine's agriculture competitiveness were systematized and characterized. The most significant factors preventing the Ukraine's agriculture competitiveness are the lack of development resources and their ineffective use.

**Originality.** The factors ensuring the Ukraine's agriculture competitiveness with the allocation of groups (incentives – factors that enhance the competitiveness, disincentives – factors that reduce the competitiveness, factors of exogenous and endogenous influence) were systematized. This will allow to formulate measures of the agrarian policy of increasing the agriculture competitiveness.

**Practical value.** Identification of incentivizing and disincentivizing factors, assessment of their influence degree on the level of Ukraine's agriculture competitiveness, will allow to develop an effective long-term state policy on the

development and support of the agrarian sphere, the ensuring the agriculture competitiveness based on a study of its advantages and weaknesses, policy, that will focus on harmonizing the interests of the state, enterprises and the public; with the formation of an innovative and at the same time socially-oriented model of development.

**Key words:** competitiveness, development, state agrarian policy, factors of competitiveness, agriculture.

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## II. World economy and international economic relations

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### **INTERNATIONAL ASPECTS OF DETERMINATION OF CUSTOMS VALUE OF VEHICLES**

**Purpose.** The aim of the article is the investigation of the features of determining the customs value of vehicles in the leading countries of the world.

**Methodology of research.** The following methods are used in the article in order to achieve the goal: induction and deduction, theoretical generalization, generalization, abstraction, dialectical knowledge – in studying scientific sources and studying normative and legal acts on the determination of the customs value of vehicles; abstract and logical – for generalization of theoretical positions, formation of conclusions and proposals.

**Findings.** The analysis and characterization of the procedure for determining the customs value of new and used vehicles in the leading countries of the world, namely, the USA, Australia and New Zealand, are conducted. The peculiarities of the use of the main (at the contract price for imported goods (cost of the transaction)) and alternative methods for determining the customs value of vehicles are studied. Features of the definition of the customs value of vehicles depending on the country of importation (EU member state or not) are considered. The basic normative and

legal acts regulating the procedure of control over the customs value of a vehicle are studied.

**Originality.** The basic approaches to the determination of the customs value of vehicles of the leading countries of the world, which are based on application of tariff and non-tariff regulation methods and clear normative and legal regulation of these issues, are systematized.

**Practical value.** The main provisions of this study can be used in the process of elaboration of proposals and amendments and additions to legislative acts regulating the peculiarities of determining the customs value of vehicles.

**Key words:** customs value, vehicles, import duties, depreciation, value added tax, methods of determining the customs value.

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## **STRUCTURING CATEGORY «CUSTOMS»: EUROPEAN PRACTICE AND DOMESTIC EXPERIENCE**

**Purpose.** The research of approaches to the interpretation of the category "customs" in accordance with the norms of domestic and European legislation in the context of structuring such components as customs activities, customs regime, customs control and the fight against customs offenses.

**Methodology of research.** The theoretical and methodological basis of the research is the domestic and international normative-legal base, scientific works of domestic scientists concerning the structuring of the category "customs business". To achieve this goal, the following methods were used: monographic – in the study of scientific works on the essence and structuring of the category "customs"; logical generalization and systematization – in the study of international and domestic

normative legal acts on the subject of research; abstract-logical – when drawing conclusions

**Findings.** The approaches to justification of the category "customs business" are revealed in accordance with domestic and European legislation in the context of structuring of such components as customs activity, customs regime, customs control and fight against customs offenses. The basic legal acts of the EU concerning customs practice are described. A comparative analysis of the categories "customs regime" was conducted in accordance with the norms of the Customs Code of Ukraine and "customs procedure" in accordance with the EU Customs Code. The approaches to customs control are defined in order to comply with the norms of customs legislation. The signs of possible violations of the legislation on the state customs business are identified and possible ways of improving the system of prevention and counteraction to the illegal movement of goods and vehicles through the customs border in Ukraine are proposed.

**Originality.** Has further developed the study of the legal framework and scientific hypotheses concerning the structuring of the category "customs" in the context of European and national practice.

**Practical value.** The main provisions of the study can be used in the preparation of manuals, methodological materials, the development of lectures on the implementation of the state customs business, as well as in writing other scientific papers on the specified issues.

**Key words:** customs, customs procedure, customs control, customs procedure, customs control, fight against customs offenses, EU Customs Code, Customs Code of Ukraine.

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**JEL Classification: Q17**

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**ORGANIZATIONAL AND ECONOMIC PRINCIPLES OF INCREASING  
COMPETITIVENESS OF AGRICULTURAL PRODUCTS OF UKRAINE IN  
THE EXTERNAL MARKET**

**Purpose.** The aim of the article is to develop theoretical, methodological provisions and practical recommendations for increasing domestic products on the world market of agro-food products.

**Methodology of research.** The systematic method of scientific knowledge is used, which defines the position that all processes and phenomena of the studied problem are considered in the course of the research and analyzed in the interconnection and interdependence and, acting in unity, allow it to be studied comprehensively and completed. The statistical and economic methods are used in order to assess the level of competitiveness of food and agricultural raw materials on the world market, in particular, such as: comparison, index analysis (for the calculation of indices of relative comparative advantages of agrarian products on the world market); grouping (the value of indices for the goods with the highest and the least comparative advantages).

**Findings.** It has been established that accession to the WTO has opened up great opportunities for Ukraine to enter a single European market, but they cannot be realized even today because of the discrepancy of the national technical regulation system introduced in the European Union. At the same time, only harmonization of the institutional and legal framework for the development of a national economy with the European one cannot solve the problem of increasing the competitiveness of manufactured goods and services rendered.

It has been established that during 2015–2017 there is a steady tendency to increase the volume of foreign trade in agricultural products. Sunflower oil was competitive in the foreign market in 2017, and the negative tendency to decrease export competitiveness was for wheat, barley and sunflower.

It was proved that it was important to defend the possibility of protecting the domestic market and supporting national exporters taking into account food self-sufficiency and export orientation of the Ukrainian agricultural business; upon accession to the WTO in our country. However, this did not succeed, and along with the waiver of the right to subsidize the export of agricultural products, Ukraine was forced to significantly reduce import duties on agricultural products and foodstuffs (an average of 11%).

**Originality.** The further development of the study of the volumes of foreign trade of Ukraine in agricultural products and the establishment of trends in their



changes, as well as the allocation of opportunities and problems that arise when the domestic enterprises enter the European market, has been further developed.

**Practical value.** The results of the conducted research can be taken into account by domestic agricultural enterprises when entering to the European market.

**Key words:** food, agricultural products, foreign market, export, competitiveness.

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### **III. Economy and enterprises management**

**UDC 657.471:351.863:631.11**

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#### **MANAGEMENT OF TRANSACTION EXPENDITURE AS A COMPOSITION OF ECONOMIC SAFETY AT AGRICULTURAL ENTERPRISES**

**Purpose.** The aim of the article is the development of practical recommendations for increasing the efficiency of management of transaction costs as a component of economic security of agricultural enterprises.

**Methodology of research.** General scientific and special methods of research of processes and phenomena in their interrelation and development are used in the process of research, namely: monographic (in the formulation of the purpose, tasks, subject and object of the study); a survey (to carry out research on the importance of elements of the chain of values of the enterprise); mathematical and statistical, in particular in the analysis of accounting (in the study of the internal and external environment of the enterprise); calculation and constructive (when comparing indicators); experimental method (at approbation of developed techniques).

**Findings.** The analysis of formation of transaction costs by agricultural enterprises is conducted, the results of which show that in order to optimize these costs, it is necessary to ensure the following: allocation of transaction costs incurred in the process of product sales; carrying out the distribution of expenses not only by species, but also by the periods in which they may arise; identification of the most significant types of transaction costs, indicating the periods in which they arise; Identification of possible causes of certain types of transaction costs; an analysis of the cost of finding information that can be accomplished using the following well-known methods. It is proved that it is in this approach that enterprises and integrated economic structures will gain access to full, reliable information, and will exchange it more quickly.

**Originality.** The methodical approaches to the formation of a system of management accounting of transaction costs at the centres of responsibility in agricultural enterprises have been improved, which will allow obtaining reliable and complete information about the internal business processes and results of the enterprise's activity (to assess the level and dynamics of the transactional component, to plan and control, to analyze deviation of costs from planned, to form an information base for making managerial decisions) and will help increase the effectiveness of information exchange, reduce costs, prevent opportunistic behaviour.

**Practical value.** The proposed methodological approach to determining the size and structure of transaction costs can be used in the practice of any agricultural enterprise, which will enable the reallocation of internal and external transactions.

**Key words:** agricultural enterprise, transaction costs, management, economic security, budgeting.

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**JEL Classification: L110**

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## **TO THE ISSUE FOR THE IMPLEMENTATION OF INNOVATIONAL SECTORS OF THE FOOD INDUSTRY DEVELOPMENT IN UKRAINE**

**Purpose.** The aim of the article is the identification of opportunities for realization of innovative directions of development of food industry of Ukraine in the conditions of globalization processes.

**Methodology of research.** The general scientific and special methods of research are used in the scientific research, in particular: the method of theoretical

generalization – to clarify certain concepts; statistical analysis – for estimating the dynamics of volumes of production, export and import of milk and milk products, the method of export assessments – for SWOT analysis of the dairy industry of Ukraine.

**Findings.** It is established that the food industry of Ukraine is included in the basic sectors of the economy, which form the GDP of Ukraine, revenues to the budget and determine the level of employment and income of Ukrainians. It is determined that the most perspective in the food and processing sector is ready-to-eat food, including milk and dairy products. The state of development of dairy industry of Ukraine is assessed and problems and tasks of its development are presented; a SWOT-analysis of the strengths and weaknesses of the industry, opportunities and threats of its development in the conditions of globalization is conducted.

Priority innovative directions of development of the dairy industry of Ukraine have been formed, in particular: 1) at the state level – production of complete and safe dairy products; the impossibility of bacterial, chemical and physical contamination; ensuring the maximum storage of food quality and reducing the loss of biological value of dairy products; formation of an improved normative and methodological base of state supervision on the quality and safety of dairy products and food raw materials, control over the production, procurement, supply, transportation, preservation and sale of products, as well as to create conditions for the production of dairy products of guaranteed quality; development of a modern instrumental and analytical framework for controlling the safety of food raw materials and dairy products; 2) at the international level – the study of traditional and the search for new markets; search of business partners on introduction and financing of innovative processes.

**Originality.** The approaches to the implementation of the innovative direction of development of the food industry, in particular the dairy industry of Ukraine, are substantiated, which determine the development of the export potential of the domestic food industry, increase of its competitive positions in the domestic and foreign markets of food products.

**The practical value** of the results of scientific research is determined by the possibility of using the formulated recommendations as when developing the development strategy of the food industry of Ukraine as a whole, and at the level of a particular enterprise.

**Key words:** food security, innovative directions of development, export strategy, food industry, SWOT-analysis, globalization processes.

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**JEL Classification: Q12.015**

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## **CONCEPTUAL APPROACHES TO DIAGNOSTIC STABILITY OF AGRICULTURAL MILK PRODUCER ENTERPRISES**

**Purpose.** The aim of the article is to develop practical recommendations for increasing the stability of agricultural milk-producing enterprises.

**Methodology of research.** General scientific and special methods of economic research are used in the course of the research work, in particular: a systematic approach – when studying the connections between phenomena and processes in the system of ensuring economic stability of enterprises; statistical analysis – in

determining the dynamics, structure and effectiveness of the development of agricultural milk production enterprises.

**Findings.** It is established that indicators of sustainable development of dairy cattle breeding enterprises are: increase of production volumes; adequate level of resource supply by own production feeds and formation of seasonal storage stocks, as well as for functioning in predictable or crisis periods; reliability is the coherence of structural elements and the organization of actions aimed at duplicate mechanisms that provide a safety margin. It is proved that the above-mentioned indicators characterize the directions of transformation of the structure and functions of agricultural enterprises in response to the challenges of the social and economic environment in order to ensure its self-preservation and self-reproduction.

It is determined that the driving force of sustainable development of dairy farming of agricultural enterprises should be considered: improving the functioning of the organizational and economic mechanism; provision of innovative character of the development of milk production; strengthening the material and technical base of dairy cattle farms of the corporate sector of the agrarian economy; improving the quality of the industry by skilled personnel. The above factors form the sphere of influence, which is based on the purposeful activity of business entities in the field of agribusiness in order to ensure the sustainable development of milk production.

**Originality.** The concept of sustainable development of enterprises of dairy cattle breeding is developed, which is a set of views on the principles of sustainable development, which enables managers, on the basis of analysis of the factors of the external and internal environment and taking into account the laws of management, to decide on the choice of methods for its development and to monitor the effectiveness of their use with the help of the system indicators.

**Practical value.** Taking into account the factors of sustainable development of dairy farming by agricultural enterprises will enable to operate more effectively and provide stability in the economic (in terms of financial, organizational, market, information, innovative components), social and environmental components.

**Key words:** dairy cattle breeding, agricultural enterprise, stability, state,



innovation.

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JEL Classification: M40, M41

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## **ORGANIZATION OF PUBLIC PROCUREMENTS FOR IMPROVEMENT OF OBJECTS OF THE FIXED ASSETS ACCORDING TO THE INNOVATIVE APPROACH**

**Purpose.** The aim of the article is to study the organization of public procurement for the improvement of objects of fixed assets under the innovative approach using the electronic system PROZORRO on a concrete example of organizational and methodical aspects.

**Methodology of research.** The following methods are used to achieve this goal: the method of theoretical generalization and comparison became the basis for studying the organizational and methodical aspects of organizing public procurement for the improvement of objects of fixed assets under the innovative approach using the electronic system PROZORRO; the logical method, the methods of induction and deduction, grouping and generalization are the basis when considering the mechanism of “pre-threshold” procurement through the electronic system PROZORRO; the graphic method is used in constructing the algorithm of the mechanism of “pre-purchase” procurement through the electronic system PROZORRO; monographic method – when presenting the research results.

**Findings.** The peculiarity of the operation of the mechanism of “pre-threshold” procurement through the electronic system PROZORRO is disclosed on a concrete example. The algorithm of the mechanism of “pre-purchase” purchases by communal institutions of physical culture and sports through the electronic system of purchases of PROZORRO is offered.

**Originality.** It is substantiated that the “pre-threshold” procedure is an acquisition, the conditions of which are independently determined by the customer. In order to simplify it, an algorithm for the mechanism of public “pre-purchase”

procurement of goods, works and services for major repairs of fixed assets through the electronic procurement system PROZORRO is proposed, the realization of which in practice will allow for transparency and predictability of updating the material and technical base of sports facilities, and therefore, and the development of sport as the prestige of the nation.

**Practical value.** It is proved that the use of public electronic auctions through PROZORRO's procurement system is a guarantee: ensuring transparency of procurement at all stages of the bidding process; saving on the cost of purchasing goods, works and services; effectiveness of control over the purposeful use of budget funds.

**Key words:** public procurement, tentative purchases, post-threshold purchases, capital investments, competitive price offer.

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#### **IV. Development of productive forces, regional economics, the demography, social economics and politics**

**UDC 614.2:314**

**JEL Classification: I19, J19**

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#### **SOCIAL AND ECONOMIC ASPECTS OF HEALTH OF CHILDREN'S POPULATION OF AGRICULTURAL TERRITORIES**

**Purpose.** The aim of the article is to analyze the health of the children's population of rural areas and to identify regional differences in its formation.

**Methodology of research.** The following methods of scientific research are used to achieve this goal: dialectical – for the analysis of the components of the health of rural children population; analytical and monographic – in the development of literary, statistical and Internet sources; causal – to reflect the relationship between the social and economic aspects of the health of the children's population and the territory of his residence; graphical and tabular – for visual display of the processed statistics; abstract and logical – for the generalization of the above material and the formulation of conclusions.

**Findings.** The structure of the children's population in 2017 is analyzed and it is established that the share of rural children's population is predominant and is more than 50% in the Transcarpathian, Ivano-Frankivsk, Rivne, Ternopil and Chernivtsi regions. It has been established that the prevalence and morbidity of rural children's population (per 1000 children) is significantly lower than the same indicators among urban children, but this does not reflect the real state of physical health of children, since these indicators are determined by the treatment of parents of children or of themselves children of adolescents age to doctors; in addition, the remoteness of individual rural areas from rayon or oblast centers further “distorts” real indicators.

The regions of Ukraine are grouped according to the highest and lowest incidence rates per 1000 rural children per each class. It has been found that for the rural children's population the most characteristic (with the highest incidence rates) are respiratory diseases, skin and subcutaneous tissue diseases, diseases of the digestive system and diseases of the eye and adventitious apparatus. It is proved that in conditions of decentralization of power, every OTG, freely disposing of funds, can create the best conditions for the development (physical, emotional, intellectual, etc.) of the children's population living in rural areas.

**Originality.** The analysis of the health of the children's population of rural areas has been carried out unlike such studies on the basis of the determined components of the health of the children's population (physical, mental, intellectual and social).

**Practical value.** The results of the research can be used in the teaching of disciplines, writing scientific papers in the context of in-depth study of the problems of forming the health of the children's population of rural areas. The well-known problem could be the basis for writing the research work “Health of rural children's population”.

**Key words:** children's population, rural children, rural children's health, morbidity, mental health, social orphanhood.

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**UDC 332.142.4+338.262**

**JEL Classification: P25, P41**

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**IMPLEMENTATION OF THE AIMS OF SUSTAINABLE  
DEVELOPMENT OF THE CITIES AND COMMUNITIES ON THE BASIS  
OF GLOBALIZATION**

**Purpose.** The aim of the article is the determination of promising directions and principles of the state regulatory policy to stimulate the sustainable development of

cities and communities in Ukraine based on calculations conducted on the methodological approach, which combines indicators of sustainable development, recognized at the international and national levels, as well as author's indicators that take into account modern features and the impact of decentralization and globalization on sustainable development of cities and communities in Ukraine.

**Methodology of research.** The following methods of scientific research are used in the article: dialectical – for analyzing the state of ensuring the effective development of territorial systems of management on the principles of sustainable development; analytical and monographic – in the development of literary, statistical and Internet sources; causal – to reflect the relationship of the main directions of the goals of sustainable development of cities and communities and the ability and willingness of the latter to transform change; graphic and tabular – for the visual display: calculated values of the indicators of sustainable development of cities and communities for the period 2010-2017, determined by their deviations from the target values or values in the base year of 2005 in order to establish the key trends and the nature of changes in the selected indicators; abstract and logical – to summarize the above material and formulate conclusions with the aim of developing appropriate regulatory measures to improve the state of achieving the goals of sustainable development by national cities and communities in conditions of decentralization and globalization.

**Findings.** The calculation of indicators of the development of cities and communities in Ukraine has been carried out in such key areas, which take into account the influence of sustainable development and processes of globalization, decentralization, namely: accessibility and comfort of living conditions in cities and communities; readiness for cooperation and joint implementation of meaningful projects; inclusion in globalization processes (participation of local communities in world economic processes); ecological success and readiness to transition to the principles of the circular economy.

It has been established that cities and communities in Ukraine, whose development is undergoing significant transformational changes, should effectively

use the possibility of achieving a significant social and economic effect in the event of the introduction of appropriate regulatory measures. The results of the calculations carried out according to an adapted list of indicators of sustainable development for cities and communities indicate a serious lag behind modern European trends and target values of housing availability indicators, participation in international investment exchange and the possibility of introducing a circular economy model. It is necessary to develop regulatory support measures and to pursue a policy of stimulating sustainable development both at different administrative and territorial levels and in the measurement of strategically important sectors of the economy to fully integrate the national economic system and local social and economic subsystems into the processes of globalization.

**Originality.** The methodical approach to assessing the goals of sustainable development of cities and communities in Ukraine, taking into account the current impacts of processes of globalization and decentralization, is adapted for national realities and available on the list of indicators.

**Practical value.** The developed list of indicators of sustainable development of cities and communities in conditions of decentralization is of practical interest in terms of use by the Ministry of Regional Development, Construction and Housing and Communal Services of Ukraine for analytical calculations and assessment of the prospects for sustainable development of communities in modern conditions.

**Key words:** cities and communities, sustainable development, decentralization, globalization.

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**UDC 911.3**

**JEL Classification: J61**

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## **POLISH VECTOR OF UKRAINIAN MIGRATION: RISKS AND THREATS**

**Purpose.** The aim of the article is the reflection of the severity of the risks and threats faced by Ukraine in the context of the negative trends of demographic

development, aggravated by the factor of labour emigration, the challenges of the global labour market and the geopolitical state of affairs.

**Methodology of research.** The following instrumental methods of scientific research are used to achieve this goal: dialectical – to determine the sequence of analysis of the constituent parts of Ukrainian migration directed towards Poland; analytical – in the development of literary, statistical and Internet sources; cause and effect – to reflect the objectivity of the migration process according to the given vector; abstract and logical – for the generalization of the above material and the formation of conclusions.

**Findings.** The economic determinism of high migration motivation of Ukrainians is shown. The liberalization of Polish migration policy towards Ukrainians is substantiated by the pessimistic demographic prospects of Poland, migratory instability in Europe, and an increasing imbalance in the Polish labour market. The specifics of the components of Ukrainian migration are shown: student youth, owners of “Pole cards”, participants of small border traffic, labour trainees, searchers of permanent residence, etc.

**Originality.** The complex characterization of Ukrainian migration to Poland at the present stage is formed; illustrates the decline in employment motivation in the homeland, for example, in the Lviv region, through the calculation of the level of unemployment of the working-age population; outlined the change in the migratory orientation of Ukrainians in the context of the liberalization of employment in Germany since December 19, 2018; noted the urgency of the split in society for the axis of the precariat / selarit.

**Practical value.** The obtained research results can be used in further scientific investigations, including by Czech, Hungarian, German, etc. vectors of Ukrainian migration; in the study of the impact of Ukrainian migration on the formation and degree of consolidation of the Diaspora in the coming countries; in the process of teaching relevant academic disciplines. Similar developments serve as a background for the formation of an adequate state policy in the field of migration, assessment of the risks posed by the country's national security in comparison with benefits

(domestic labour earnings, intellectual and qualification experience acquired abroad, etc.).

**Key words:** demographic prospects of European countries, emigration, immigration, intellectual migration, employment, Ukrainian and Polish relations, precariat, selarit.

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**JEL Classification: E21, E64, G28**

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## **SYSTEMIZATION OF FOREIGN EXPERIENCE ON THE DEFINITION OF SOME SOCIAL STANDARDS**

**Purpose.** The aim of the article is the generalization of the disadvantages of the approved method of determining the value of the subsistence minimum and justification of the necessity of its change in order to ensure the maximum compliance of the standard with the real value of the consumer basket of goods and services.

**Methodology of research.** The following methods of scientific knowledge are used in the process of research: logical and analytical methods, in particular methods of analogy and comparison, induction and deduction, scientific abstraction – for theoretical generalization, clarification of the conceptual apparatus on the problem, formulation of conclusions; tabular – for the visual display of the analyzed data; direct analysis and synthesis – to systematize the experience of developed countries of the studied problem.

**Findings.** The necessity of immediate revision of the methodology for determining the subsistence minimum and consumer basket in Ukraine is substantiated. It is indicated in the expediency of completing the list of necessary goods and services, taking into account their real value for a specific year. It is stated that when improving the methodology for determining the subsistence minimum and the consumer basket, it is necessary to take into account both the positive and the negative experience of foreign countries. It is also necessary to take into account the constant changes and the impact of economic, social and other factors on the standard of living of the population.

**Originality.** The further systematization and synthesis of the methodology for determining the composition and value of the consumer basket in the countries of Western Europe and the United States have further developed, which, in contrast to the existing ones, proves the expediency of refusing the normative method of defining social indicators and changing existing sets of goods and services in accordance with modern conditions.

**Practical value.** The results of the study may be proposed for the modernization of the system of calculating social standards in transformational economies and will promote the improvement of living standards of the population, the development of the social protection system.

**Key words:** social standards, consumer basket, subsistence minimum, consumer budget, society, state, interaction.

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## **V. Environmental economics and ecology**

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**JEL Classification: O13, Q15, Q24, R14, R52**

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### **IMPROVING THE MODEL FOR USE OF LAND FOR AGRICULTURAL APPOINTMENTS IN UKRAINE**

**Formulation of the problem.** The transformation in the agrarian sector of Ukraine gave an opportunity to increase the gross output of agricultural products, thanks to the use of modern technologies and equipment. However, this did not affect the welfare of rural residents. Therefore, there is an urgent need for an integrated approach to addressing the problem of sustainable rural development through the redistribution of land rent [1].

Many experts argue that the transfer of state-owned land to lease, which involves obtaining the largest rent, does not contribute to improving the life of the village on the basis of sustainable development and preservation of the rural population as a carrier of Ukrainian identity, culture and spirituality [2; 3–6; 10].

**Analysis of recent research and publications.** The works of such scholars as Budziak V. M. [1], Zherdiev O. V. [2; 10], Martin A. H. [3], Moskalenko A. M. [7], Stoliarova M. A. [10], Tretyak N. A. [11] and others are devoted to the study and analysis of the economic efficiency of the use of agricultural land in Ukraine.

However, some aspects of effective agricultural land use are considered, and no assessment of the social and economic efficiency of an improved model, which requires further research in this direction.

**Setting objectives.** The purpose of the study is to analyze the social and economic efficiency of an improved model of agricultural land use.

**Presentation of the main research material.** To increase the well-being of inhabitants of rural settlements can only be ensured by social and economic development, thanks to the largest rent and redistribution of rent received by land users [7; 8; 12].

According to Article 19 of the Land Code of Ukraine, land plots of each category of land that are not owned or used by citizens or legal entities are classified as land reserves. Almost 7172.6 thousand hectares of land stock, which is 24.9% of the total area of state land is accounted in the country [8].

Obligatory sale of land plots of state or communal property or rights to them on a competitive basis (land tenders) through land auctions is established by Article 134 of the Land Code of Ukraine.

However, holding land auctions in order to receive as much revenue into the budget did not meet expectations [11].

It is proposed to practice land competitions to stop the deterioration of the population and to ensure further development [3]. The holding of competitions, which will assess not only the size of the rent, but the place of registration of the tenant to receive funds to the local budget through the payment of income tax, support of rural medical and educational institutions, cultural objects, development of road transport infrastructure will be the mechanism for implementing this provision.

The financial and economic indicators of the activity of the agricultural production cooperative “Victory” (hereinafter APC “Victory”) used to create a model

of land competitions and determine the significance of the criteria. It leases 5268 hectares of arable land in the Chorol district of the Poltava region, where 274 people work.

The indicated business entity has 1257 heads of cattle, 626 pigs and 72 heads of sheep. The enterprise received 119800 UAH of net income from the sale of honey in 2017. It is engaged in the cultivation of wheat, corn for grain, barley, oats, sunflower seeds for grains and soy. Data on expenditures for 2017 (Table 1) are received from the financial statements: Form 1 “Balance sheet (Statement of financial position)”, Form 2 “Statement of financial results (Statement of comprehensive income)”, Form 3 “Statement of cash flow funds (by direct method)”, form 50-agr “Main economic indicators of agricultural enterprises”.

*Table 1*

**Economic performance indicators of the APC “Victory” in 2017**

Indicators	Value	Average financial burden on 1 ha, UAH / ha
Gross profit, UAH	18137000	–
Net profit, UAH	16870000	–
Wages in gross profit, %	32.07	–
Arable land, ha	5268	–
Number of employees, persons	274	–
The only social contribution, UAH	5155000	978.55
Income tax for natural persons, UAH	1305750	380.44
Value Added Tax, UAH	156000	29.61
Rent charge, UAH	7682700	1458.37
Single tax for legal entities – agricultural commodity producers (Group IV), UAH	454937.4	86.36
Payroll Fund, UAH	5817200	2630.98
Deductions for social measures, UAH	2163500	410.69

*Source: it is calculated by the author on the basis of official data form №50-agr (annual)*

Recalculation of rent, single tax for legal entities – agricultural commodity producers (Group IV) [9], deductions for social measures and wages for working people remain in the local community. The total amount of such deductions for the APC “Victory” in 2017 amounted to 16118337.44 UAH. In case of not choosing a simplified system of taxation, accounting and reporting, as well as collecting a single



tax, the enterprise would have to pay a profit tax of 18%, which would be 3036600 UAH or 576.42 UAH per 1 ha of rented arable land.

The overall structure of expenditure per 1 ha of arable land is shown in Table 2.

*Table 2*

**Expenditure structure**

Indicators	Amount per 1 hectare of arable land, UAH / ha
Tax burden on 1 hectare of arable land by the location of the subject of entrepreneurial activity	576.42
Tax burden on 1 hectare of arable land by the location of the land	86.36
Rent charge	1458.37
Deductions for social measures, %	410.69

*Source: it is calculated by the author on the basis of official data form №50-agr (annual)*

The largest share in the structure of expenditures falls on the rent (1458.37 UAH / ha), and the smallest – on the tax burden on 1 ha of arable land at the location of the land plot (86.36 UAH), which is paid by the enterprise as a single tax for legal entities – agricultural commodity producers (group IV)

It is proposed to use the following indicators and their estimates, calculated according to the existing structure of expenditures to determine the winner of the land contest (Table 3).

*Table 3*

**List of criteria for determining the winner of the land competition**

Indicators	The minimum number of points	The maximum number of points
Rent charge, that is determined by the results of land auction, UAH / year	1	17
Place of registration in the territory of the respective community	0	8
Social and economic support of the community, UAH / year	1	5

*Source: it was developed by the author*

The size of the rent, established through land auction, in accordance with Chapter 21 of the Land Code of Ukraine is the first criterion. The indicated indicator is estimated on a 17-point scale. At the same time, 17 points are received by the one who offered the largest fee, and 1 point – the smallest; the other points are distributed in proportion to the proposed size of the rent.

The next indicator is the place of registration of a business entity. Registration at the location of the land is estimated at 8 points. When registering in another locality, the applicant receives 0 points because there are no additional revenues available for the community.

The latest indicator is the social and economic support of the community, which includes support for rural educational institutions, medical institutions; development of road transport infrastructure, etc. 5 points is received by the participant of the land contest, which offered the highest amount of annual deductions, and 1 point – the smallest.

The author is set arbitrarily the weight of each indicator and the corresponding data and can be used as recommendations.

Another criterion could be creation of workplaces in the area where land is leased from the number of local residents and the average wage. However, a situation may arise when the employer will gain more people at the minimum wage or wages of employees will be minimal, or wages of managers is many times higher that distort the average wage in the relevant enterprise.

The proposed methodology for assessing the competitive proposal reflected in the Table 4.

*Table 4*

**Determination of the winner of the land competition (example)**

Participants	Choosing criteria for determining the winner of the competition		
	Rent charge, that is determined by the results of land auction, UAH / year	Place of registration in the territory of the respective community	Social and economic support of the community, UAH / year
Competitive proposals *			
Participant No. 1	1000	–	200
Participant No. 2	800	–	800
Participant No. 3	600	+	400
Participant No. 4	400	+	1000
Participant No. 5	200	+	600
Determination of local ratings of the participants of the competition, taking into account the point assessment of the significance of the criteria			
Participant No. 1	17.0	0	1
Participant No. 2	13.6	0	4
Participant No. 3	10.2	8	2
Participant No. 4	6.8	8	5

Participant No. 5	3.4	8	3
The rating of each participant according to the set of criteria for determining the winner, the amount of points			
Participant No. 1 – 18 points			
Participant No. 2 – 17,6 points			
Participant No. 3 – 20.2 points (WINNER)			
Participant No. 4 – 19.8 points			
Participant No. 5 – 14.4 points			

\* the value of the competitive proposals in the example is arbitrary  
*Source: it was developed by the author*

The Participant No. 3 is determined as the winner of the land contest, registered on the territory of the respective community, who offered a rent of 600 UAH / year and committed to send annually 400 UAH to social and economic support of the community. Such mechanism makes it possible to become winners not only for agricultural holdings offering a bigger rent, but also for those entities that offer average indicators for all three valuation indicators.

**Conclusions from the conducted research.** The proposed criteria and mechanism for determining the winner enable the development of organizational principles for holding land competitions to ensure both the economically efficient use of land for agricultural appointments and social, creating the same competitive conditions for economic entities in the management of land.

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**JEL Classification: O10; O11; O50**

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## **STRATEGIES FOR MANAGEMENT OF ENVIRONMENTAL SECURITY OF THE ENTERPRISE**

**Purpose.** The purpose of the article is to develop a strategy for managing the enterprise environmental security of the enterprise.

**Methodology of research.** The article uses methods of analysis and synthesis, grapho-analytical method of research for systematization of indicators, directions, elements of environmental safety of enterprises activity.

**Findings.** It is substantiated that the strategy of environmental safety of an enterprise should take into account the alarming tendencies of deterioration of the environmental situation and become one of the most important national priorities, which require more attention of the authorities.

The elements of the strategy of invariant safety of the enterprise are defined: the provisions concerning the formation and support of the functioning of its guarantee system, system monitoring of factors, criteria and indicators of environmental safety. The directions for ensuring the strategy of environmental safety of the enterprise are: strengthening of motivation in society; implementation of the calculation methodology of environmental effectiveness of environmental protection measures; environmental insurance; environmental risk assessment, etc.

Indicators of invasive safety are: defining the goals of environmental policy; assessment of the degree of performance of target and planned environmental

indicators; serve as a means of external (in the formation of environmental strategy and policy) and environmental communication, etc.

**Originality.** It is substantiated that one of the most important approaches to achieve invariant safety of the enterprise is the development of the strategy for management of enterprise security of the security.

**Practical value.** The received results of the research are directed on achievement of environmental safety of the enterprise and formation of the strategy of management of inviolable safety of the enterprise.

**Key words:** environmental safety of enterprise, social security, strategy of management of environmental security, social and ecological and economic approach, state.

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## **VI. Innovation and investment activities**

**UDC 338.48**

**JEL Classification: E29**

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### **CURRENT ISSUES FOR INVESTMENT ATTRACTION INTO THE TOURIST INDUSTRY OF UKRAINE**

**Purpose.** The aim of the article is to substantiate the topical issues for attracting investment in the tourism industry and identifying the necessary measures to create an effective mechanism for investing in tourism activities in Ukraine.

**Methodology of research.** The theoretical and methodological basis of the research is the domestic normative and legal base, scientific works of domestic scientists and practitioners. A number of general and special scientific research methods are used to achieve this goal: dialectical; monographic (when working out scientific publications); system analysis (when studying the state of the investment

climate in Ukraine); a comprehensive analysis (in drawing up conclusions and proposals for the solution of the tasks), etc.

**Findings.** It is substantiated that the tourism industry can provide a multiplier effect, which will serve as a catalyst for the development of related industries and it is attractive and significant for the development of the social sphere. Problems that hinder the attraction of investment capital in the tourism business with the aim of creating a competitive national tourism product on the world market are systematized.

**Originality.** The further development of the substantiation of the directions of improving the mechanism for stimulating investment in the development of the tourism industry, which provides the basis for further finding effective ways to develop a clear investment policy and the introduction of effective tools for its implementation.

**Practical value.** The results of the research can be used to improve the investment mechanism in the tourist sphere of Ukraine, which will be aimed at improving the conditions and factors influencing the dynamics of investment in the economy, in particular in the tourism industry.

**Key words:** investments, investment activity, investment climate, investment attractiveness, tourism sphere, tourism.

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**JEL Classification: C13, D21, O14**

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## **MECHANISM FOR MANAGEMENT OF INNOVATIVE ACTIVITY OF THE ENTERPRISE BY PROGRAM AND TARGET APPROACH**

**Purpose.** The aim of the article is the development and scientific substantiation of the mechanism of management of innovative activity of the enterprise according to the program-target approach, which would best ensure the achievement of the set goals through fulfilment of the established tasks.

**Methodology of research.** The theoretical and methodological basis of the research is the scientific works of domestic and foreign scientists on the subject, the Ukrainian legal and regulatory framework. The following methods of scientific knowledge are used in the process of research: comparisons and generalizations – for theoretical generalization, clarification of the conceptual apparatus, the formation of conclusions; analogy, grouping and analysis – for the development and theoretical substantiation of the mechanism of management of innovative activity of the enterprise; graphic – for visual display of research results.

**Findings.** The essence of the program-target approach to management of

innovative activity at the enterprise, which is orientation towards the future, target orientation, dynamism and local centralization of management, is considered. The principles of the program and target approach are defined and characterized, in particular: integrity, systematic, efficiency, consistency of goals, sustainability of goals, adequacy, accuracy, responsibility, scientific validity, controllability, comparability and efficiency. The mechanism for management of innovative activity of the enterprise is proposed, which is based on the program and target approach to management and consists of six stages: the target, preprogramming, software, organizational and practical, control and diagnostic and resultant.

**Originality.** The mechanism for management of innovative activity of the enterprise is proposed based on the program and target approach, which, unlike the others, allows providing stable dynamics of innovative development through achievement of the goals of the enterprise and creation of conditions for its effective operation in the long-term perspective.

**Practical value.** The obtained results of the research can be used in the practical activity of industrial enterprises of Ukraine, which carry out the development and implementation of innovative programs.

**Key words:** program of innovative development, program and target approach, innovative project, tools of innovation program.

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JEL Classification: E22

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## **INVESTMENT ATTRACTIVENESS OF INDUSTRIES: METHODOLOGICAL AND PRACTICAL ASPECTS**

**Purpose.** The purpose of this article is to improve the method of the investment attractiveness assessment of industries in terms of portfolio investment.

**Methodology of research.** To achieve the specified goal, a complex of general scientific and special methods was applied such as a statistical method of data processing, a method of grouping and comparing to represent changes in the development trends of the engineering and the social factors of influence. The methods of analysis, synthesis, induction, deduction and abstraction were used to summarize the existing and to form new theoretical and methodological statements about the specifics of accounting and assessing factors influencing the investment attractiveness of the engineering industry. Methods of economic and mathematical modeling were used also to develop and improve methodological approaches to assess the investment attractiveness of industries.

**Findings.** The problem of the investment attractiveness assessment of the industry for the purpose of portfolio investments was explored. The methodical approach was improved for its determination and assessment based on the available financial results of the industry's enterprises and the social potential of the region. To assess the financial results of the company it was proposed to use scoring indices. The investment attractiveness of the aircraft and metallurgical industries was assessed.

**Originality.** The originality consists in the improvement of the industries investment attractiveness assessment method, which, unlike the existing ones, is based on the scoring indexes of financial stability and market capacity of a company

and takes into account influential factors of the social potential of the region, which forms the scientific and practical basis for making management decisions for portfolio investing.

**Practical value.** The proposed method allows to unify the assessment of the investment attractiveness of industries, reducing the cost of data collecting and processing. It allows to avoid specifying of complicated models for each industry by evaluating the financial performance of enterprises in the industry and the social potential of the region. While performing the assessment using the proposed method, the resulting set of indicators can be used in time series or other forecasting models. The method can also be expanded with indicators of the political situation in a region or country, and with taking into account the influence of existing barriers on the market as well. Since there is no requirement to build additional specific models it allows to scale the method for assessing other sectors of the economy.

**Key words:** investment attractiveness of the industry, industry, scoring.

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## **VII. Accounting, analysis and audit**

**UDC 657.9**

**JEL Classification: M40, M41**

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### **ORGANIZATION OF ACCOUNT OF CURRENT NON-MONEY ASSETS**

**Purpose.** The aim of the article is to study of the process of accounting of non-monetary assets of the enterprise.

**Methodology of research.** The following instrumental methods of scientific research are used to achieve the goal and to solve the problems: the dialectical method of cognition – to clarify the notion of the task of the organization of



accounting for non-monetary assets, the definition of stages of analysis of non-monetary assets in circulation; analytical and monographic – in the study of literary sources; system and analytical method – in the study of legislative or other normative legal acts on the management of accounting of negotiable non-monetary assets; methods of description, specification, formalization – in determining the main tasks of the organization of accounting of non-monetary assets under negotiation, stages of the analysis of negotiable non-monetary assets; abstract and logical method – for generalization of theoretical positions, formation of conclusions and proposals.

**Findings.** It is substantiated that the accounting policy of an enterprise should include: recognition and types of current non-monetary assets, their composition and structure; primary accounting documents; methods for assessing the receipt and disposal of current non-monetary assets, respectively, P (S) of accounting 9 “Stocks”; responsible persons for control, movement and use of current non-monetary assets; responsible persons for analysis of current non-monetary assets.

**Originality.** The suggestions on improving the elements of accounting policy are substantiated by completing their list with such element as analysis of negotiable non-monetary assets that will ensure rational organization of accounting at the enterprise are substantiated.

**Practical value.** The obtained results of the research are aimed at solving the problem of accounting for negotiable non-monetary assets and can be used by enterprises to organize accounting of non-monetary current assets of the enterprise and to analyze the effectiveness of their use.

**Key words:** current assets, nonmonetary current assets, organization of accounting, stocks, identifies the cost of the corresponding unit of inventories, weighted average cost, the cost of the first time on the receipt of inventories (FIFO), regulatory costs, sales prices, initial value.

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## **ACCOUNT OF EXPENSES FOR PROCEEDINGS PRISONERS AND PROCEDURES FOR THEIR DISPOSAL**

**Purpose.** The aim of the article is to study of the process of recording the costs of retaining the convicts in penitentiary institutions and the order of their reimbursement.

**Methodology of research.** The theoretical basis of the study is the legal acts on the detention of convicts in penitentiary institutions. A number of general and special scientific research methods have been used to achieve this goal: dialectical, monographic (in the process of scientific publications); system analysis (in the study

of normative and legal acts on the maintenance of convicts in penitentiary institutions); graphic (when constructing a scheme for classifying costs for retaining prisoners in penitentiary institutions).

**Findings.** The normative and legal acts on the detention of convicts in penitentiary institutions are considered. There is a distinction between the costs of retaining convicts in penitentiary institutions for those to be compensated and those that are not subject to reimbursement. The peculiarities of cost accounting for the detention of convicts in penitentiary institutions and the order of their reimbursement are revealed.

**Originality.** Practical recommendations for organizing the accounting of the costs of retaining convicted persons in penitentiary institutions are proposed by developing a Checklist of expenses per one convict, the application of which in the practice of penitentiary institutions by convicts will considerably increase the control over the observance of the proper conditions for the detention of prisoners in places of deprivation of liberty.

**Practical value.** Formed proposals can be used by penitentiary institutions, which will enable to strengthen control over the observance of the proper conditions for the detention of prisoners in places of deprivation of liberty.

**Key words:** costs, cost classification, costs of food provision, medical expenses, escorting costs.

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**JEL Classification: M41, J39**

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## **ORGANIZATION OF ACCOUNT OF LOAN PAYMENT IN THE STATE ECONOMIC SECTOR**

**Purpose.** The aim of the study is the organization of the account of labor remuneration in the state sector of the economy in the conditions of transformation processes.

**Methodology of research.** The following methods are used in the course of the research: dialectic and observation – to determine the nature and identification of the components of the mechanism for organizing remuneration in the public sector of the economy; analysis and synthesis – to calculate the dynamics of minimum wages and living wage in Ukraine, as well as average wages in the regions of Ukraine; graphic – for the visual display of the results; generalization – to formulate the conclusions of the study.

**Findings.** The article analyzes the size of the minimum wage and living wage in Ukraine, as well as the average wage in some regions of Ukraine in 2010-2018. It is established that during 2010-2015, the minimum wage was approximately equal to the subsistence minimum and only from 2017 there was a significant excess. The main tendencies and prospects of improvement of the payroll accounting in Ukraine are determined. The problems of organization of payroll accounting are substantiated.

The characteristic of legal and regulatory accounting of this site is given. It is proved that wage accounting should ensure: strict compliance with the law on wages,

the correct organization of personnel records and working time, the accuracy of the calculation of wages and salaries, timely calculations of wages.

**Originality.** The propositions concerning the improvement of the organization of labor remuneration accounting in the state sector of the economy are substantiated, which will be the key to the effective functioning of the payroll apparatus of budgetary institutions.

**Practical value.** The introduction of the scientific provisions of this study contributes to the development of conceptual provisions for the organization of remuneration both in individual budget institutions and in the public sector as a whole.

**Key words:** accounting organization, budgetary institution, state sector of economy, wages, salaries, living wage, accrual and payment of wages.

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## VIII. Management, marketing, entrepreneurship

UDC 338.2

JEL Classification: G21, G29

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### **ANALYSIS OF THE FINANCIAL STATE OF JSC “UKREXIMBANK” AS ONE OF THE INSTRUMENTS OF STRATEGIC MANAGEMENT OF ITS ACTIVITY IN MODERN CONDITIONS**

**Purpose.** The aim of the article is the analysis of the financial situation of a banking institution (JSC “Ukreximbank”) in the context of strategic management of its activities.

**Methodology of research.** The following tools of scientific research methods are used in order to achieve this goal: scientific abstraction, logical generalization, comparison and systematization – in substantiating the basic theoretical positions and categorical apparatus; synthesis, comparative and statistical analysis – in the study of information provision of strategic management; optimization methods – in assessing the strategic position of the bank in the segment of banking services market; the method of causal modelling – when substantiating the influence of financial indicators on the strategic management of the bank.

**Findings.** It is substantiated that the efficiency of the financial activity of the bank, first of all, depends on the developed strategy of management. It was clarified that the financial condition of the bank is a set of indicators that reflect the availability, placement and use of financial resources. An analysis of the financial condition of the investigated bank is carried out. The efficiency of the capital structure of JSC “Ukreximbank” is analyzed and it is determined that the financial condition of JSC “Ukreximbank” is improving for the investigated period, which

indicates that the bank has a balanced strategy of management, follows it and meets the normative indicators of the central apparatus.

**Originality.** The suggestions on improving the process of developing the strategy of management of the bank activity are substantiated, as well as the efficiency of the structure of the capital of JSC “Ukreximbank” in the modern conditions has been analyzed.

**Practical value.** The obtained results of the research are aimed at solving the problem of organizing the development of scientifically grounded strategic management of a banking institution on an example of the analysis of the bank's own capital.

**Key words:** capital adequacy, solvency, profitability, strategic analysis, strategic management, financial results, financial condition.

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## **THE ROLE OF INVESTMENTS MANAGER'S INVOLVEMENT INTO THE HOTEL-RESTAURANT BUSINESS**

**Purpose.** Determination of the effectiveness of involvement an investment manager in hotel-restaurant business.

A set of interrelated research methods has been used to solve the set tasks and to achieve a certain goal: theoretical – analysis and comparison of scientific literature and normative documents on the problem of innovative professional activity of an investment manager; synthesis and classification of documentary sources for more detailed study of the functions and tasks of an investment manager in the hotel-restaurant business establishments; generalization, systematization, by means of which the theoretical substantiation of the effectiveness of involvement an investment manager into the establishments of hotel-restaurant business has been carried out; modeling the activities of an investment manager in the hotel and restaurant business; economic – a calculation of economic efficiency of involvement an investment manager into hotel-restaurant business.

**Findings.** It has been justified the necessity of involvement into the sphere of hotel and restaurant business area an investment manager for adjustment and increase of positions in the ratings of hotel and restaurant sphere at the level of the country, at the world level. It has been denoted the necessity of reorganization changes, changes in approaches to the hotel and restaurant business management, qualified personnel, attraction of investments, etc. The tasks and functions of the investment manager of the hotel and restaurant business have been formulated.

**Originality.** It has been proved the economic efficiency of involvement an investment manager into the establishments of hotel and restaurant business for the purpose of control and expansion of investment and innovation activity, which provides improvement of the activity of the institution, increase of funds receipt, mobilization of investment resources of an institution, studying the prospects of investments and innovations implementation.

**Practical value.** The determined theoretical and methodological basis has allowed to represent improvement of quality of the process of managing the efficiency of the hotel and restaurant business establishments activities. The calculated economic effect has shown the benefits of involvement an investment manager into the hotel and restaurant business. The results of the study are recommended to be introduced in the hotel and restaurant business establishments.

**Key words:** hotel and restaurant business, investment manager, economic effect, investments, investment projects, innovations.

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