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I. Economy and management of a national economy

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PERSPECTIVE DIRECTIONS FOR TRANSFORMATION OF ENTITIES OF THE AGRICULTURAL MARKET IN CONDITIONS OF GLOBALIZATION OF ECONOMIC PROCESSES

The aim of the article is to determine prospective directions for further transformation of entities of the agricultural market and forming algorithms and mechanisms for their implementation.

Methodology of the study was based on generally accepted methods of economic researches: economic and statistical method – in studying the dynamics of the efficiency of agricultural production in Ukraine and impact of factors on the state of economic activity; monographic – for substantiation of theoretical positions of the research subject; abstract and logical – in the development of co-operative and cluster organizations of agrarian sphere, its structure and the mechanism of functioning.

It has been revealed that insufficient efficiency of agricultural production in Ukraine at the modern stage of its developments largely caused by the imperfection of the organizational structure of the agricultural sector. It has been established that the large number of small producers, the lion's share of which are farms of population with dimensions up to 1ha, makes it impossible the use of innovative products, the introduction of advanced technologies, the formation of modern material and technical base. It has been substantiated that solving of these problems is possible only through the transformation of existing forms of agribusiness in the powerful integrated structure of the market type. The proposed system of the co-operative and cluster organization of agrarian sphere able to provide the optimal scale of production, improve the level of competitiveness of domestic agricultural producers.
through the use of synergistic effect.

The complex sector land territorial approach tore forming the agro-industrial sphere was used on the basis of co-operative cluster organization of economic activity, which enables to optimize the scale of production activity for the introduction of advanced technology and increase the level of management efficiency.

The obtained results of research are aimed at optimizing the scale of agricultural production, rational combination of directions for sectoral and territorial development of the agricultural sector. These results can be used to format effective policy of local government at the level of settlement, district and region.

References


Functioning of institutions of general secondary education takes place in the new economic conditions, which is coordinated by the National Strategy of Regional Development 2020, where one of the tasks is to optimize the network of institutions of general secondary education by creating educational districts. Thus, begs the question concerning the development of effective mechanisms for the integration of educational institutions in the education district.

We propose the statement that the efficiency of institutions of general secondary education is expenditure on their maintenance from the state budget. We can provide that educational districts will be characterized by its efficiency because institutions of general secondary education are an integral part of educational districts. Thus, under the efficiency of educational districts we shall understand the functioning of related institutions of pre-school and secondary education, as well as enterprises and other organizations where the lowest costs from local and state budgets are provided for the maintenance of institutions of pre-school and general secondary education.

For the analysis of effectiveness of institutions of general secondary education in the regions of Ukraine in order to create effective educational districts is proposed to use primary indicators, by which a statistical accounting is conducted, namely: the number of children involved in the educational process, which includes children studying in preschool education and children studying in institutions of secondary education; the number of teachers working in institutions of general secondary
education; the number of institutions of secondary education in the region and the level of their filling; expenditure on the maintenance of state and local budgets.

The analysis of institutions of general secondary education in the regions of Ukraine according to the above cited indicators of efficiency of their functioning in 2014 allowed to establish the following. From the total number of the regions in Ukraine 14 region shad expenses on the general secondary education from the state budget below the average leveling 1.5 million hryvni, and 11 – more than the average level. From the state budget in average amount of expenditures per student amounted to 10.43 thousand hryvni that is 81% from the total costs of maintaining one student from the state and local budget together. Accordingly 2.52 thousand hryvni were spent per student from the local budget on the average, which is only 19% from the total cost per student. It is observed significant disproportion in the cost of keeping one institution of general secondary education in the regions of Ukraine. That is, for example, in the Ternopil region 2.2 million hryvni are spent on the institution of general secondary education and in Kiev – 6.5 million hryvni. This indicates a lack of financial platform for equalization of quality of educational services in the regions of Ukraine. In fact, institutions of secondary education in Ukraine, on average filled to 21% in urban areas and 12% in rural areas of its capacity. It has been estimated that if institutions of secondary education will work at full capacity, the cost on keeping one student decline more than 50% due to their redistribution on a greater number of students. All this testifies that the system of secondary education in Ukraine requires not only territorial optimization, but also economic that will allow working effectively to institutions of secondary education in educational districts and provide quality educational services.

Thus, the analysis of the efficiency of institutions of secondary education in the regions of Ukraine allowed to reveal important economic aspects of the system of secondary education in the regions of Ukraine, on the basis of which the effectiveness of established educational districts can be substantiated in the future.

References


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**STATICTICAL PROVISIONS OF EDUCATIONAL INVESTMENT IN UKRAINE**

XXI century was declared a ‘Century of education’ by UNESCO that inevitably drew increased attention to the educational sphere and brought about a full-scale revitalization of monitoring exerted upon the educational process all across
the globe. Particularly topical in the contemporary conditions is the increase in objectivity and reliability of information regarding the investment activities in the national educational sphere.

The purpose of the presented article is the analysis of the existing statistical provisions for investment processes at the level of educational sphere institutions as well as a refinement of theoretical and methodological provisions and practical recommendations in reference to educational investment accounting.

Within the framework of the existing statistical monitoring system there is an observable lack of integrative aggregate data which may serve as a basis for conclusions as for the efficiency of realizing investment-driven educational policy and investment projects in educational sphere.

It is determined that an existing statistical accounting data does not purport accounting of ‘educational investments’ as a category of statistics. In the course of research major flaws of the current system of statistical accounting for investments into the educational sphere are revealed: no stand-alone category for accounting ‘investment costs’ in the educational accounts; no defined division between ‘current’ and ‘capital’ costs; no attention attributed to the investments into educational innovations; apparent absence of records on the auxiliary (satellite) accounts of educational institutions in Ukraine according to the International Standard Classification of Education (ISCED 2011); official statistics does not account for investments at the levels of education in the sphere of sport, leisure and culture, transport vehicle drivers training as well as for auxiliary activities in the educational sphere; apart from legal entities – educational establishments – educational services can be rendered by natural persons – private individuals-entrepreneurs (private tutors) and other economic agents, whose level of investment activity is not related directly to the educational investment and is not a subject to official statistics.

Hence, for the purpose of enhancing efficiency of the national system of statistical provisions of investment-driven development of educational sphere of Ukraine it is of utmost importance and highest topicality to develop and implement the following measures: specification of the list of educational sphere entities that
must not be confined solely to educational institutions; enhancement of the information base by means of expanding the forms of statistical accountancy; improvement of methodological approaches to the monitoring of educational investment; coordination and compliance of corresponding data with the international statistical data; refinement of the analytics regarding the statistical accounting of particular categories; in-monitoring consideration for a substantial differentiation between educational establishments according to their status, etc.

Developed theoretical and methodological approaches with regard to the statistical provisions of investments into the education allow evaluating the state and the results of investment activity of the Ukrainian educational system on par with revealing apparent problems in financing the investment projects.

Scientific novelty of the research results lies in the further development of the existing methodological and practical approaches to the statistical accounting of investments in the educational sphere of Ukraine in the conditions of national statistics and accounting system harmonization. Realization of the recommended measures with regard to the improvement in the system of statistics for educational investment at the level of State Statistics Service of Ukraine, Ministry of Education and Science of Ukraine, local government authorities and planning and financing department of educational establishments allows evaluating the results of the investment-driven development of educational system in Ukraine.

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PROBLEMS OF BUDGET STIMULATION EFFICIENCY OF HOUSING CONSTRUCTION IN UKRAINE
The article identifies problems that affect negatively the budget stimulation efficiency of housing construction in Ukraine; recommendations for their elimination are developed.

The article is devoted to a complex research of the budgetary safety as an economic concept as well as inalienable determinant of a social and economic strategy of the state. The essence of the budgetary safety as an indicator of development of the budgetary system, the efficiency of budgetary process as well as criterion of estimation of fiscal policy efficacy is defined. The composition and transmission character of mechanism of formation budgetary safety threats of the state is substantiated.

The financial, legal and procedural composition of budgetary process for the determination of threats of the budgetary safety is considered. Social and economic priorities and practices of financing deficit of government activity in the context of authentication of threats to the budgetary safety are analyzed.

The theoretical basis of the study is scientific works by local scientists on the investigated problem, legislative and normative acts of Ukraine. General scientific and special methods were used in the research process, in particular: dialectical, induction and deduction, methods of formal logic, systematization and generalization, spreadsheet analysis. For the research, the information base included analytical and statistical data of the State Statistics Service of Ukraine and the State specialized financial institution «State Fund for Youth House-Building Assistance», Internet data network, own analytical calculations.

The modern methods of public financial support for housing construction with the involvement of budget funds are considered; their usage in domestic practice of state programs implementation is analyzed. The author shows, that the main factor that causes low budget stimulation efficiency of housing is significant under-funding of relevant programs and its unsystematic character. Recommendations for improving of budget stimulation efficiency of housing construction in the conditions of economic transformations are determined.
The scientific novelty of the research is to develop a conceptual approach to evaluate the budget stimulation efficiency of housing construction and its practical testing.

The practical significance. The results of research are basic for solving practical problems of budget stimulation improvement of housing construction in Ukraine in the context of its efficiency increasing.

The article is dedicated to development of theoretical basis of budget regulation of economic growth, improvement of performance budgeting method of budget planning in direction of strengthening of its influence on the indicators of efficiency of social and economic development of the country and administrative-territorial units.

It is revealed the essence and determined the role of budget policy in ensuring of economic growth. It is proposed the new methodological approaches to budget regulation of economic growth in Ukraine, in particular, developed the model of budget of development at the state level, institutional model of its implementation, directions of improvement of management of development expenditures, improved the terminology in the related field.

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THE DEVELOPMENT OF INBOUND TOURISM IN THE UNITED STATES OF AMERICA

The United States of America as a highly developed country has a significant place on the market of international tourism services: first place by revenues from international tourism and the second – by international tourist arrivals. Tourism in the United States of America is approximately 25% of all revenues of the service sector and 2.8% of gross domestic product.

The analysis of the conducted researches indicates the positive dynamics of international tourist arrivals during the last decade by the main tourist macro-regions of the world. The share of American region in the structure of international arrivals in 2013 was 16%. The United States of America is the world leader by quantity of revenues from international tourism and provides 60% of revenues for the whole American region. The most revenues came from visiting tourists from Canada, the amount of which reached 26.7 billion dollars of the USA in 2013. On the second place – tourists from Japan, the corresponding indicator has made 16.9 billion dollars of the USA.
It has been determined the mechanism to support the development of tourism in the United States of America, which includes legal base, financial support, tourism infrastructure, administrative and visa support, staff support and information services. The cooperation of public and private sectors as well as cooperation with central and local government, which has the ability to provide the necessary resources and provide real support, is important in the financial provision of tourism. Grants and special support relevant state institutions are also provided from the state that will attract and serve tourists.

For the further development of tourism in the USA is necessary: elimination of visa and customs for malities; revitalization of the organization activity of Brand USA; increase public and private partnership in the tourism industry. Currently, over 60% of visitors in the USA do not need visas. To speed up the process of obtaining visas appropriate to increase the number of employees of embassies and consulates in are as with the highest activity among those willing to get a visa. Expansion of the Visa Waiver Program – Visa Waiver Program will allow involving greater number of foreign tourists. It was provided to increase the number of international tourists to 100 million persons in the National Strategy in the field of tourism and travels that in total will spend in the United States of America about 250 billion dollars of USA up to 2021.

It has been noted the role of federal government of the country on the development of in bound tourism and revitalization of the organization activity of Brand USA, which promotes travels by the United States among international tourists.

It has been proposed the measures on the development of in bound tourism in the United States of America, among them are: the elimination of visa and customs formalities; improving the safety of tourists stay in the country; enhancement of tourism infrastructure; improvement of work for online services for travel planning.

Promoting security of journeys in the United States is carried out by:

- creating the legislative bases that provide a public order and general security and appropriate monitoring their implementation;
• establishing cooperation with other countries in security matters on the basis of bilateral and multilateral agreements;
• the development of standards, norms, rules at the state level and programs to ensure the safety of journeys for different types of tourism, as well as monitoring their compliance.

Experience on the development of inbound tourism in the USA can be used to a certain extent in Ukraine.

References
TREASURY SERVICES OF THE STATE BUDGET FOR REVENUES: REALITIES AND DIRECTIONS OF IMPROVEMENT

A special role in the budget process plays a treasury system of the State Budget of Ukraine, because it is based on the statements of the State Treasury Service of Ukraine can conclude Ukraine achieve economic and social progress, to develop new methods to achieve better results in the future. Recently there is a need for analysis of the State Treasury and finding new and improve existing directions of the treasury system of the State Budget of Ukraine.

Treasury services revenues and other revenues of the state budget by the executive body that implements the state policy in the sphere of budget treasury services, namely, by the State Treasury Service of Ukraine under the law.

Treasury servicing State Budget Ukraine has a number of issues that lead to the State Treasury need improvement and optimization procedures treasury of the state budget, namely low professional level officials and employees of the State Treasury Service; failure to ensure logistics (computers, modems, etc.); instability in Ukraine's legislation, ie by changing norms Treasury had to adjust and elaborate upon methodological and program-technical base; a significant increase in the load on communication channels; low coverage of district-level digital technologies of communication; optimization "Client-Treasury"; delays in the receipt and processing of data, their inconsistency, loss of integrity; duplication, inconsistency potential at different levels, and difficulties to manage the available financial resources; low professional level of employees of accounting and economic services budget institutions etc. lack of clear division of powers and responsibilities between the Treasury and other financial authorities in the treasury of the state budget; limited functions that the data in the Treasury budget execution.
In order to improve the process of servicing the State Treasury budget revenues, the following areas:

– establish a clear division of functions and powers among the participants of the budget process, and above all between bodies Treasury and financial agencies;

– improve information exchange between agencies by the Treasury and the Ministry of Finance, as well as improve the reliability of accounting data from budget funds and effective control of their receipt and use. Improving information systems and automation of logistics in this case, increase the efficiency of work of the Treasury;

– standardization and organization of information base for monitoring compliance with laws and regulations in the interaction between the financial authorities and Treasury. Availability of information about the volume resource base of relevant budgets, the movement of budget funds and detailing their account will state executive and local authorities considerable room to maneuver resources in the implementation of the budget and operational control over budget funds;

– improve efficiency in the Treasury through the provision of additional appropriations to improve the material and technical base, introduction of automation inspections, increase the number of employees of the Treasury, enhance their skills and wages.

In terms of saving scarce budgetary funds should be used with information of the possibility of the Treasury to predict the volume of state revenues. However, this function is strategic planning generally does not belong to its authority as Treasury can only inform about results of the state budget. So additional functions in the field of strategic planning and forecasting revenues of the state budget is only possible through new management solutions and do not involve major additional costs, which is especially important in the current economic conditions. Strategic planning by the State Treasury revenues will also apply new methods of strategic planning with international practice (eg the experience of the UK, Latvia, France) and identify additional potential for raising the economic potential of our country.
References


COMPARATIVE TRENDS IN GROSS PRODUCTION AND EXPORT OF AGRICULTURAL PRODUCTS IN UKRAINE AND EUROPEAN COUNTRIES

The article is a comparative analysis of the main trends forming value of agricultural products in Ukraine and in leading European countries.

Theoretical and methodological basis of the paper is the scientific works of domestic scientists-agrarians on the status and trends of agricultural development in Ukraine and in several European countries. The study, in particular, used the following methods: a method of organizing, method of systematic approach and method of economic analysis (for justification for increasing the basic directions of export of agricultural products), a comparative analysis (comparison of major trends of production and exports of agri-food products), system synthesis method (justification for the basic directions of development of domestic AIC).

Modern circumstances and realities in times of financial and economic crisis in the economy forced local farmers to seek access to the existing situation in the country for a certain level of income.

Calculations show that the share of Gross domestic product in AIC was 11% in the revenues of the state budget of our state, and that is the determining factor indicators of domestic APC.

Noteworthy is the fact that domestic farmers according to the world market engaged in the production export of agricultural products to enter the international market.

Thus, the level of exports of agricultural products in total exports Ukraine is almost one third of all export products of our country and it is a testament to the growing share of exports agri-food products outside the state.
The article analyzes the main directions of domestic exports of agricultural products from Ukraine. The study on the comparison of gross agricultural production in Ukraine and leading European countries. Defined a number of key crops, which bring the most revenue from their sale.

However, the barrier remains on the quality of exports and this creates serious difficulties in the competitiveness of domestic agricultural products on the world market.

In our opinion, Ukraine has great potential to achieve both quantitative and qualitative indicators of agricultural production. This will significantly increase the rating and the demand of domestic agricultural products on the world market and, ultimately, ensure the effectiveness of the agrarian sector of Ukraine.

This is understandable, since it was implemented in smaller quantities. In regard to Ukraine already looming prospect needs to export certain products that will plan for the future as the production and exports of certain products.

Improving from year to year technological opportunities using innovative innovation and additional investment in agriculture development will allow a much greater extent as to produce and export certain types of food products from Ukraine. As a result, this will lead to consistent economic growth of the state as a whole and its citizens.

Scientific novelty of the results of the study is to substantiate the basic principles for the development of domestic agriculture, which is an important priority for the development of agricultural policy in the state.

The results in this paper is an important base for solving practical problems of rising cost of domestic agricultural products produced and increase the export potential of the domestic APC.

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FOREIGN TRADE DEVELOPMENT PRIORITIES OF UKRAINE

Maximizing the economic result of state participation in international trade is directly proportional to the compliance of export flows as national economic interests and trends of world markets for goods and services of raw materials. Analyzing of national economic potential of Ukraine revealed and substantiate strengthen the competitive positions of countries in world markets by isolating the clear priorities of foreign trade. Historical experience proves that national protectionism exclusively by the global financial and economic crisis (disasters) (depression), as justified by the protection regime of the internal market and ensuring conditions for profit national producer.

This vector is valuable for practical research study is to develop a consensus in finding concrete business interests, appointed export / import fields and the state. Theoretical and methodological basis of the study were the fundamental principles of modern economic theory, scientific works of scientists, regulatory and legislative acts of Ukraine on innovative export-oriented development. In the process, the study used the following methods: abstract, logical (to identify the nature of the innovative development of agribusiness and the energy sector) monographic (the study of the features of export-oriented development of national economies), balance (to assess the attractiveness of the innovation), systems analysis (for the study of possibilities for the improvement of innovation ensuring national economic development), modeling and forecasting – to determine the main directions of strategic development of Ukraine's foreign trade in determining the priorities of its nearest, in terms of time, development.
Conceptual approaches to the effective functioning of the national economy of Ukraine into the world economic system provided a consensus between national economic interests and trends of world trade. Denotes the variability of the impact of integration in the investigation of election protectionism or liberalization. Indies assess the impact of foreign policy. Analyzed the potential of agribusiness development as a priority export item in Ukraine.

It consists in determining the theoretical positions and the creation of a conceptual approach with respect to the strategy of foreign economic activity of Ukraine in the next 10-20 years as a strategic development. The necessity of concentration of innovation in the field of energy and agribusiness as the priority of the structural elements of foreign trade of Ukraine. Combined approach to the assessment of the competitive development of the national economy as a component of a particular product, the company, the industry relative to their relevant international standards.

The results of the study are the basis for the solution of practical problems concerning improvement of innovative software export business in the field of agriculture and energy.

Assessment of the export potential of Ukraine and determine the scope of agribusiness as a priority. The structure of imports designated priority energy sector. Innovative development should contribute to the competitiveness of energy and agribusiness for the next 10-20 years of development.

Therefore, the symbiosis of science and practice, business and the state for the implementation of 3 priorities of foreign trade of Ukraine in the next 10 years will ensure effectiveness and profitability of national integration intentions.

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THE ROLE OF UKRAINIAN POLICY IN ATTRACTING FOREIGN INVESTMENTS

This topic is important today because the economic recovery is not possible without activation of the investments (including the foreign one), searching of the reliable and stable sources of investments, and, ultimately, congenial investment climate. Meanwhile, effective investment activity of all economic entities should contribute largely to the development of Ukrainian economy, because it creates the material basis of society under any conditions and improves human wellbeing.

The analysis of foreign investments inflow into Ukraine shows that until today the state has not created the proper basis for attracting foreign capitals. Therefore the most important terms for attracting foreign investments are the stabilization of macroeconomic environment.

Ukraine has uncongenial climate for attracting foreign funds, primarily due to adverse political and economic situation in the country. Therefore, the investment attractiveness index of Ukraine reached a record low level at the end of 2013. Mainly it is related to the fact that the signing of association agreement with European Union was disrupted. All these factors make it impossible to predict this index for the succeeding periods.

On January 1, 2014, total volume of foreign direct investment in the nation’s economy, including equity capital and debt instruments, amounted $68,312 billion.

Direct investment arrived from Ukraine into 46 countries, and the vast majority was received by Cyprus (88,5%).

For this reason we believe that state policy should be focused on:
- reducing the level of underground economy;
- creating equal conditions for economic entities’ business independent from the patterns of ownership and the origin of capital;
- forming effective competitive environment;
- creating additional economic incentives for attracting the investment into priority branches of economy;
- developing and using innovative potential of Ukraine;
- establishing the cooperation with key non-governmental and community-based organizations and institutions that are ready to participate in forming and implementing state policy on investment and innovations.

All these elements of new investment and innovation system are aimed to improve business and innovative climate in the state and should be introduced at an early date.

For further acceleration of foreign investment, first of all, state should solve the problems of macroeconomic stability and activate the complex of leverages to adjust investment activity that is: to create regulatory and socioeconomic frameworks of increasing necessary amounts of foreign investment; strictly adhere defined priorities in national economic development; to have an effective mechanism of public monitoring their implementation; to control and, specifically, regulate industrial distribution of foreign investment; to provide balanced and reasonable policy on the establishment of tax preferences; to activate credit policy; to develop the practice of granting the guarantees on foreign credits not only by the government or NBU, but by the commercial banks.

Obtained results offer the proposals for the investment activities regulation, and propose main ways for creating the favorable terms to activate the foreign investment.

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**FINANCIAL MECHANISM OF INVESTMENT GROWTH AS THE BASIS FOR STABILITY OF STATE ECONOMY**

The constant shortage of investment resources in the economy, which would driver of economic growth, reserves the question of development of an effective mechanism of accumulation of such resources.
Modern investment theory and models, indicating the importance and necessity of increasing of investment, indicating the major economic upheaval of such growth. After all, economic growth or production activities require investment growth. Therefore, the problem of investment growth has been and remains one of the most fundamental problems of the national economy.

The purpose of the research is the formation and substantiation the theoretical principles and practical recommendations for the development of the financial mechanism of investment growth.

The methodological bases of scientific research were the following methods of research: scientific generalization, analysis, comparison, induction, deduction, modeling and systematization – in modeling, grouping and classification of information towards research and substantiation of essence and deepening understanding of investment growth as a separate economic category.

The study formed and reasonably new economic concept of «financial mechanism of investment growth» and in depth understanding of the essence of economic categories «investment». Is proposed pioneering concept of growth of investment resources through the introduction of a financial mechanism for investment growth; developed by theoretical foundations, the economic model and recommendations for the formation and operation of the financial mechanism of investment growth.

In this paper we developed by theoretical generalization and presented draft of solving scientific problems with the development of a new direction of research – formation the theoretical foundations of the financial mechanism of investment growth in the context of domestic and foreign research.

Results of the research form the pioneering model of financial mechanism of investment growth, which can be used in the scientific process and of further research towards improving the investment policy and stimulate investment and innovation processes.

As a result of the development and implementation of financial mechanism investment growth will be established so-called «Investment Field», which will boost
to investment growth and promote closer interrelations between elements (subjects Investment Field) structure mechanism that significantly reduce transaction costs and provide the forward flow of information.

Effective implementation of the financial mechanism of investment growth is a key challenge to solve many economic challenges. It will push to active involvement in the process of investing a large number of new domestic and foreign investors.

Investment growth should be the driver of the manufacturing process to increase the low solvency of the population and promote the further expansion of production in connection to increased level consumer population opportunities.

Proceeding from the research, based on analysis of global economic developments theory formed and reasonably hypothesis effectiveness of the financial mechanism of investment growth. Where investment growth is mechanism in favor growth of the manufacturing process, and starting an instrument of economic development.

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THE OFFER OF EDUCATIONAL SERVICES AT THE NATIONAL AND GLOBAL LEVELS

The theoretical and methodological basis of the research is based on the use of the basic provisions of economic theory, macroeconomics and methodical approaches
of domestic and foreign scientists to study the problems of the regulation of education, legislation acts, information and statistical materials concerning issues of the development of educational services. The following methods of research were used in the process of the study, such as: analysis, synthesis and scientific abstraction (while clarifying the basic economic categories of scientific research); comparative and statistical analyzes; method of logic synthesis (in the study of the principles of organization proposals of educational services).

It has been established that the system of higher education as one of the leading social institutions is organically linked to the social and economic and political organization of society, it largely determines the nature and direction of social life. It has been revealed that indicated institute has another specific feature, which is that it can stay ahead of social development, but also can lag behind it.

It has been substantiated that such lag through the certain inertia and conservatism of the educational system is typical and normal for every day and stable periods of social life. But in periods of growth, change, qualitative shift in the political, social and economic, technological life, society has to readjust its education system, turning it into a mode of advanced development that happens today in the educational space of the European countries.

It has been determined that the growth of Ukrainian exports of education services may contribute to the following measures: formation of the infrastructure and institutional conditions for mobility of students, teachers and researchers at all levels; the creation of the specialized agency regional and international centers, centralized site, their integration in to the system (network) of national and international agencies, organizations and information resources; the creation of network educational institutions on a bilateral and multilateral basis, including the formation of a network of scientific and educational centers of the world level, integrating the best research developments and educational programs of Ukrainian and foreign institutions; creation and development of a network of branches and representations of Ukrainian higher educational institutions a broad; support, expanding and improving infrastructure of hosting Ukrainian higher educational
institutions, including the improvement of living conditions and social protection, that improve the attractiveness of training there.

It has been determined the main directions for improvement of social and economic policy in education and development of educational services that are typical for world experience and for Ukraine in particular. It has been given the assessment of proposals for educational services at the national and global levels.

The practical value of the work results is to develop recommendations that can be used in the development of measures to optimize the development of the education sector, improving the quality of educational services and the intensification for activity of the higher educational institutions.

The article is devoted to theoretical and practical generalization of processes of integration of national educational systems, the concept of development of the market of educational service under circumstances of globalization and European integration has been considered.

The problem of establishment of education and labor markets, which generated under the influence of transformations in the post-Soviet countries are considered. The conceptual rules of education marketing are investigated, the scientific interpretation of concept “educational service” is given.

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TENDENCIES OF THE DEVELOPMENT OF HOP GROWING INDUSTRY IN UKRAINE

The aim of the article was to study the situation that takes place in hop growing, determine the cause and identifying the factors that influence the development of the industry and also substantiate the basic ways for its further development and increase of efficiency and competitiveness.

Traditional general scientific methods of research were used in the process of study – observation, comparison, analysis, synthesis, analogy and specifics scientific
methods: historical method – to analyze the development of scientific thought in the mentioned problems and determining the formation of concepts; economic and statistical – in determining the current state of the hop growing industry, the effectiveness of the hop growing enterprises; calculative and constructive – to forecast the development of the industry in the calculation of production and profitability; abstract and logical – at statement of goals and objectives of research, theoretical generalizations and formulation of conclusions.

Hop growing in the condition of an advanced manufacturing can be highly profitable industry that is able to satisfy demand as the brewing industry and other industries with unique raw materials and develop production and social sphere of remote rural areas.

It has been presented the results of the study of the situation in hop growing industry in Ukraine on aback ground of world market trends of hops. It has been clarified the reasons for creating such situation and identified the factors that influence the development of the industry and also substantiated the basic ways for its further development and increase of efficiency and competitiveness.

The main problems of hop growing are belong to the industrial sector and related to its external environment. Increasing volumes of hop production and gross yield of alpha acids per unit area through the use of new high-performance varieties, innovative technology of the production and processing of the final product, providing equipment, fertilizers, plant protection and reducing glosses due to this production will allow domestic producers of hop sat a decent level to compete with foreign products.

The main directions for improving the situation in the Ukrainian hop growing are concern to improving the effectiveness of state support for the development in thein the part of the restoration and expansion of production are as of hops planting, rising the level of mechanization, the development of domestic breeding, increasing the production of alpha acid hop sand ensuring quality of hops production.

It is advisable to develop a model of vertically integrated structure for in creasing the effectiveness of hop growing industry – a cluster that will ensure the
integrity of inter related processes of production, processing and realization of hop growing production in the form of associations that will allow to receive a synergistic effect, concentrating resources, etc.

The development of hop growing cluster will contribute to the optimization of the social and economic, organizational and technological processes that will help to increase the effectiveness of hop growing industry.

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COMPLEX MODEL OF RESOURCE MANAGEMENT OF AN ENTERPRISE

The objective of the article is to suggest an integrated model of resource management of an enterprise as a complex system which consists of such elements as a subject and an object of management, purpose, functions, principles and factors of management. The object of the research is resource management process of an enterprise, and the subject is the organization of resource management system.

Research methodology includes methods of analysis, synthesis, deduction and induction, scientific classification and grouping, system approach, scientific abstraction and structural analysis, etc.

It is substantiated that an industrial enterprise is a complex social and economic system, which, on the one hand, is a subordinate or a part of a system of higher
hierarchical level (territorial and national economic system, a branch or sub-branch of industry); and on the other hand it plays the integrative role concerning functions of targeting, coordination and management of the performance of lower-level production subsystems which belong to its internal structure (divisions, groups and individual employees). The overview of modern theoretical approaches to enterprise management is done, in particular, system approach, situational, functional and process approaches are outlined as the basis for the suggested model; this model is represented with three areas (organizational and instrumental, composition and process, and methodological), the combination of which is reflected in the three-dimensional coordinate system.

Organizational and instrumental area describes the relationship between a subject and an object of management. Managers, specialists and structural subdivisions of an enterprise are viewed as the subject of management, while the resources and processes of their formation and usage are the object. In this area the result of managing the object is shown, which is carried out by the subject using functions through methods and instruments, taking into account factors and conditions.

Composition and process area of the model describes efficient resource management of an enterprise on the basis of management processes of resource formation and usage. In this area the result of efficient resource management is shown, where there appears a need in managing the sources of formation, needs in resources, capital structure, risks and the efficiency of their usage.

The main components of composition and process area of resource management model of an enterprise are the mentioned above processes which are included in the blocks of the formation and usage of the resources of an enterprise, taking into account the specificity for oil and gas companies in this research.

Methodological area sets out the principles of resource management of an enterprise, which should include the focus on the strategic goals of an enterprise’s development; the integration with all management systems of an enterprise; the complexity of decision-making – the comparability of the strategy of the formation
with the strategy of their usage, the variability of management decisions, based on the external and internal factors; the consistency in decision making; the cyclicity of management processes. In this area the methodology is shown which is based on management principles, taking into account the requirements for building resource management system and its properties.

Thanks to the coordinated work of each side of this system, the maximum effect is achieved – the final result of resource management – capital growth, competitiveness of an enterprise and ensuring needs of financial stability.

In this research the resource management process of an enterprise is considered in terms of the integrated approach to management, what allows to combine the advantages of each of the theoretical approaches and to compensate for their weaknesses.

The suggested model allows achieving enhanced efficiency of resource management of an enterprise.

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Investigation of the effectiveness of the company is the main prerequisite for its effective development, proper selection and subsequent implementation strategy, decision-making believers on key issues of its operation. It is therefore extremely important is the issue of choosing the method of evaluating the effectiveness of the company.

The task of comprehensive economic evaluation are as integral to determining parameter based on the aggregation of different methods of quantitative and qualitative analysis, for example, when there is the task of summing up of the object management during the year, the analysis of the rehabilitation plan of the enterprise, the overall evaluation of the business plan and so on.
The main methods determined integrated assessment is a method of multidimensional comparative analysis method and distances.

Multidimensional comparative analysis is required to assess the results of a comprehensive economic production units, businesses, etc. This problem arises whenever you need to give a rating summarizing the results of the management of several companies.

The method is measuring distances proximity analyzed objects comparable performance to standard object, its essence boils down to determining the estimated distance the company (companies) to enterprise-standard.

Typically, the application of these methods use standard for comparison (company-competitor) to determine the rating company. Certainly, in terms of competition, the company should know what his position in the market, it loses or wins against major competitors. However, in our opinion, it is important to know what the dynamics of this position. That is, you can use these methods and to determine the dynamics of the integral indicator of the effectiveness of the company with respect, for example, to the base or reference year. This will give the opportunity to analyze a given year of the period studied business or its separate structural unit worked best (worst) exercise management decisions taken were successful (ineffective).

Will assess the effectiveness of the company, using these methods, the example of SE "Krasylivsky Aggregate Plant" for the 2012-2014 biennium. The initial performance, in our view, should select the following: capital productivity and assets ratio of the active part (characterize the effectiveness of fixed assets); efficiency materials and turnover ratio (describing the efficiency of working capital); absolute liquidity ratio, equity concentration ratio, return on sales and return on capital (financial condition of the company).

Results of multivariate comparative analysis indicate that the company during the period worked best in 2014 and worst - in 2013. Calculation of distances by indicating that the results reflect: the best company to work in 2014 (the smallest distance) and the worst studied years - in 2013.
Noteworthy is also the method of collective assessment of effectiveness. As performance indicator in this case is equal to that of labor, we can say that the best company to work in 2013.

Note that the differences in valuation results due to the fact that the multidimensional comparative analysis and the method used distances broader system of performance indicators, taking into account, in addition to performance of fixed and current assets, and even assess financial condition.

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One of the known means of the entities’ financial recovery is restructuring. The aim of the article is defining, analysis and generalization of the forms of companies’ reorganization during the process of amalgamation. The effectiveness of restructuring is provided through the means that are the basis for the restructuring plan and are intended for the improvement of the organization and management of the manufacturing and economic activity, improvement of the financial condition of the company. The format of the future entities’ reorganization is determined first of all by the reasons and motifs that motivate the owners and the managers to conduct the reorganization. The following are the directions of the reorganization:

a) amalgamation of the company, which can be conducted through merging with another entity, joining it or buying another company;

b) diminishing of the company, which can be conducted through company division or starting a new department;

c) transformation of the entity when the companies’ sizes changes are not expected.
The main forms of reorganization that result in companies’ amalgamation are: amalgamation of several companies into one, affiliation of one or several companies to a functioning company, and purchasing of a company.

In the developing of relationships, economic entities there is a necessity for the expanding of their spheres of activities, getting revenues from investments, acceleration of the operational cycle, and growth in profitability, optimization of taxation.

It is possible to resolve such issues through amalgamation. Companies’ amalgamation is a unification of several independent entities with the aim of creation of a separate economics unit. It doesn’t mean the creation of a new entity, however the production activity of the united companies from the moment of unification will start meaning the activity of one company for the users of the financial statements.

An external reorganization through companies’ amalgamation defines such forms of reorganization as merging and affiliation. In foreign sources, the terms “merger” and “affiliation” are not distinguished as forms of reorganization. To characterize the processes of amalgamation in the countries of the EU they use the term “merge”, which means the unification of the two companies, when one of them loses its brand. In the USA the same deals are described with the term “consolidation”. Abroad it is accepted to distinguish different types of companies’ amalgamation. The most important features of these processes’ typology are: the nature of companies’ integration (horizontal and vertical merger, generic and conglomerate merger), nationality of the affiliating companies (national and transnational merging), companies’ attitude towards amalgamation (friendly and hostile merging), the way of amalgamation of the potential (corporate alliances (unions) and corporations), the conditions of merger (production merger and clearly financial merger), way of merger (merger under equal terms (50/50), merging under unequal terms(intake).

Some tasks of reorganization, such as activity diversification, stepping into new markets, acquiring access to the resources, establishment of the concerns, holdings, etc., can be reach through both affiliation and merging of the companies and as a
result of purchasing of a large share of the corporate rights of another entity (absorption). It is such a company’s affiliation, when a purchaser obtains control over the net assets and activity of other companies in exchange of the transfer of the assets, accepting the duties or issuing of shares. All methods of restructuring can be conditionally divided into two groups:

1. Aimed at the transformation of the infrastructure of a business (the structure of assets, systems of owning and property management);

2. Aimed at the change of the company management system (structure of activities, departments, responsibilities, authority, and competence etc.).

The methods of restructuring, aimed at the change of the infrastructure of a business, are probably the most difficult to implement. In particular:

a) a deficit of qualified lawyers on corporate and tax laws (national and international);

b) a lack of the legislative regulation: absence of the proper legislature, implementation practice, socially recognized mechanisms of the implementation of the existing laws;

c) criminalization and corruption in the economics;

d) the inability and fears cooperate, uncertainty in companies-partners;

e) insufficiency of planning.

The received results of the research are aimed at the improvement of the companies’ reorganization during the process in a merger.

It is proper to use the results of the research when choosing the way of the company’s reorganization when amalgamating them.

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ACTUAL PROBLEMS OF FINANCING INVESTMENT AND INNOVATION ACTIVITY OF INDUSTRIAL ENTERPRISES

Financing investment and innovation is an important indicator of modern economic development, industries, regions and separate enterprises. The article is devoted to the problem of funding investment and innovation activity of Ukrainian industrial enterprises.

Purpose of the article is an analysis of the structure and dynamics of financing investment and innovation at the level of Ukraine and Kharkiv region, as well as identifying key factors that influence the amount of innovation expenditures.
Today virtually all areas of management in Ukraine require significant capital investments. But the problem of innovation funding remains unresolved because domestic investors may not provide business required volume of investment resources due to their failure. Foreign investors have the resources, but do not wish to invest in Ukraine. Therefore, businesses have no choice as to provide a scientific and technological development for its own account, using profit and depreciation.

To identify factors influencing the amount of innovation expenditures regression model was build. Regression analysis was performed with the software STATISTICA 6. It was proved, that the most important factor on the level of innovation expenditures is funding if scientific research as a percent of GDP.

Multivariate regression analysis is used to identify the key factors that influence the amount of innovation expenditures; analysis of time series is used in the analysis of dynamics of financing of investment and innovation activities.

Were thoroughly examined all potential sources of funding innovation and investment activity of industrial enterprises. The main part of innovative expenditures of enterprises – is their own costs. Near 10% of innovative expenditures of industrial enterprises were received from domestic and foreign investors, while the proportion of financing from domestic investors is rather small.

An important source of investment funds is banking system. However, domestic banks lent the ongoing activities of legal entities and avoid high-risk investments, long-term investment and innovation.

Separately in article considered possibility of using leasing schemes and practice of venture financing. The basic factors of negative impacts for innovation expenditures in Ukraine, innovation and investment activity of industrial enterprises were formed.

Kharkov industrial enterprises play a significant role in the innovation activity of the whole country. Trends of innovation financing industry in Kharkiv region repeated nationwide: asset acquisition of capital goods as application of funds, funding is mostly from own funds of enterprises and organizations. Comparing
volumes of financing investment and innovation activity in the Kharkiv region with parameters in the whole country, the funding of the region are too small.

The existing list of negative factors that hinder the development of investment and innovation activity was formed: 1) a high proportion of funding for its own account; 2) minor or absent part of domestic investors; 3) decrease in participation banking and credit system in the process of investing in innovation; 4) low activity state and regional funding directly ID industry; 5) low level of foreign investment.

Thus, investing and financing innovation activity of industrial enterprises in Ukraine needs to form the complex measures for activization of investment and innovation.

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LEVEL OF STATE SUPPORT OF AGRICULTURAL ENTERPRISES IN UKRAINE

The purpose of this article is to analyze the dynamics of state support of agricultural producers, including farmers.

An important condition for the development of agricultural enterprises is their level of state support. Features concludes state support budget funds to pay grants and appropriations, as well as through the payment of value added tax agribusiness processors, directed agricultural farm.

The main aspects and problems in this area is that because of financial crisis in the country in recent year’s reduced budgetary subsidies, which were sent to agricultural producers. These factors contributed to a reduction in crop production and livestock industry.

However, there are still a number of unsolved and unexplored issues that require deeper and more detailed analysis in the areas of state support of agricultural enterprises in Ukraine by industry APC. All these questions are the subject of this study, and its results are relevant and necessary to address specific problems.

The problem of underfunding agribusiness sectors affected livestock and crop production, and it is not allowed to develop full power to small rural producers. A situation in which small and medium-sized farms ceased to function on their base or expanded their activities large vertically integrated agricultural holdings that are getting large profits, have no need to grant funds from the state budget.
The theoretical basis of scientific research is handling scientists-economists on state support of the agricultural sector. While writing this article, the following methods as methods of system analysis (to justify the dynamics of state support of agricultural enterprises in Ukraine), synthesis method system (for rationale use of methods of state support for the future in the context of their intended target usage).

The study determined the dynamics of state support of agriculture of Ukraine on all farms, and in terms of medium and large farms. The characteristic level of state support of agrarian formations on the main types of state support for industries. The dynamics of state support, which is obtained by forming agricultural value added tax, which sent upon payment processors agricultural budget formation.

Thus, we believe that: the level of state support of agricultural formations in Ukraine is rather low and does not give a full opportunity to develop domestic agricultural producers; the state needs to create targeted program for the development of the agricultural sector of Ukraine and use all the levers for receipt of these funds to farmers; form at the local level control and audit groups by intended use of the funds provided from the state budget for their intended use.

Implementation of these conditions will contribute to monitoring and combating corrupt practices on the misuse of funds granted to agricultural enterprises for their development.

Scientific novelty of research results is the scientific and practical substantiation basic principles of state support for domestic agricultural producers.

The result in the publication is the foundation for solving practical problems of increasing the level of state support of agricultural units engaged in agricultural production.

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**EFFICIENCY ANALYSIS OF ENTERPRISES IN UKRAINIAN BAKING INDUSTRY**

The baking industry plays an essential role in ensuring food security and social stability of the country, meeting the nation’s demand for bread and bakery products ("... bread that sustains the heart of man" Psalms 104:15). Therefore, the study of financial and economic results of the domestic enterprises making bread and bakery products aimed at increasing their efficiency has always been relevant and topical.
The purpose of this article is to analyze the state and development problems of the baking industry and the efficiency of production and economic activity of baking companies in Ukraine in modern conditions.

The baking industry is part of Ukraine’s food industry, represented by a large number of enterprises of different size and forms of ownership. The industry is characterized by a high level of competition between domestic producers, although the number of enterprises is decreasing every year.

Ukraine has experienced a decline in the industrial production of bread and bakery products overall and per capita. Industrial baking companies were able to satisfy only one-third of the need of the Ukrainian population for this important food product. The data provided by Ukraine’s State Statistics Service do not include the results of operations of small bakeries and enterprises, for which bakery is not their major activity, alongside with the figures referring to bread making at households for domestic consumption. Meanwhile, there has been an increase in production and sales of bread, bakery products and pastry in terms of their value, caused by rising prices for finished products in comparison with the previous years.

The study of the personnel employed at the enterprises making bread, bakery products and pastry and labor costs shows that the number of employees has declined, labor costs have risen and the average salary in the industry has increased.

Financial and economic indices reflect the efficiency of the baking industry. There is both a positive trend and a negative one. A positive tendency is that, in the study period, the overall gross profit of enterprises making bread, bakery products and pastry has nearly doubled and the number of profitable enterprises has increased. However, a negative side to it lies in the fact that many baking companies have made a loss, which has more than doubled compared to the figures of the previous years.

The index reflecting the level of enterprise economic efficiency is profitability. Overall profitability of the domestic enterprises in the baking industry in the study period has been extremely low. Organizational and technological processes together with the results of the financial activity of baking companies have caused their low profitability.
Enterprises of the baking industry operate in challenging modern conditions, which are characterized by an ever-increasing competition between manufacturers and a decline in demand for the industry products. This results in the reduction of the industrial output of bread and bakery products. The rising price of production equipment, raw materials and energy resources as well as high staff turnover lead to the reduced efficiency of the enterprises, which in its turn affects profitability and the overall financial condition of domestic enterprises.

In conclusion, the study has identified the major problems of the baking industry development that result in the reduction of product output and the decrease in the efficiency of production and economic activity of domestic enterprises.

The analysis of the results of baking companies’ activity demonstrates the necessity of finding reserves and effective ways to improve efficiency of baking companies. This should be done taking into consideration new trends, which are emerging in modern conditions of Ukraine’s economic development.

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In the process of implementation in practice of cost management company of the telecommunications sector process approach, it is necessary to consider the need for organizational, methodological and instrumental support, in accordance with the fundamental aspects of management. The article is the development of theoretical, methodological guidelines and directions forming improve management of enterprises in the telecommunications costs through the use of a process approach.

The study used general scientific and special methods, including: dialectic, which allowed to study place a process approach in management accounting costs of the telecommunications sector enterprises; strategic analysis of trends in the formation of improving the management of enterprises in the telecommunications costs through the use of a process approach, structural and logical – with system elements justification process-oriented enterprise cost management of the telecommunications sector. Through the analysis and synthesis of conclusions on the need and feasibility of practical application of research results.
Directions efficiency cost management enterprises in the telecommunications process-based approach, as summarized optimize the management system based on the process approach, involving the optimization of cost factors, value chain, strategic positioning.

Overview methodological prerequisites for process-oriented enterprise telecommunications expense management as a basis, the costs of evaluation processes and process efficiency in the company of the telecommunications sector; quantify the cost and performance processes; determining the cost of production; identify opportunities to improve performance and efficiency of the processes analyzed; estimation of resource efficiency and cost.

Construction enterprises of the telecommunications sector process-oriented system management costs will combine methods of processing and analyzing information on the costs of enterprise resource management tools and, thanks to this - to increase the effectiveness of decision-making, influencing the development and strengthening its competitive position.

The most reasonable, appropriate, given the specificity of activity in telecommunications, and the formation of areas of implementation of these opportunities in practice is to use AB-costing method as a tool for process-oriented management to ensure accurate description of the costs of the telecommunications sector enterprises, particularly in the most problematic area - accounting the costs of providing services, and displaying financial condition of the organization, in this case, perhaps better than traditional methods of accounting and management accounting. Passing the costs of processes can be used to exclude inefficient high-cost activities and restructuring of business processes.

Decisions taken on the basis of use of AB-costing not only reduce costs, but also increase the profitability of the organization. Implementation of AB-costing in any case not prevent and does not replace the traditional method of cost accounting, since the results of both methods have their target audience: AB-costing for internal use, the traditional method – outdoor.
Embodiment science-based agenda, structure and application areas of process approach in practice enterprises of the telecommunications sector has the ability to more effectively address the problem of distribution and calculation of costs by type of service, improve tariff setting, budgeting, promote sustainability and competitiveness, stability of the enterprise.

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III. Regional economies, the demography and social policies

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SOCIAL CAPITAL AS A NEW FORM OF POSTINDUSTRIAL ECONOMY’S CAPITAL

The modern economy devotes to social capital main functions about ensure post-industrial economy transformation and appropriate conditions formation for the population. However, the interdisciplinary problems of social capital management
against the backdrop the challenge of post-industrial economy is given insufficient attention. Therefore foreign and Ukrainian scientists researches in the context of modern challenges for Ukraine gives reason to assert the need for further research these problems on the basis of a new ideology of perspective development oriented on achieving sustainability, equality of opportunity and fairness in society. The purpose of the article is disclosure of the nature and importance of social capital in the development of post-industrial economy in terms of technical, economic and scientific-technological transformations.

The theoretical and methodological basis of research is fundamental provisions of modern economic theory, scientific works of scientists’ normative and legislative acts of Ukraine on the questions Social Policy and Development Strategy of Ukraine. In research process used the following methods: theoretical generalization, analysis and synthesis, induction and deduction abstract logical (to identify the nature of social capital as an economic category) monographic (at the study of social capital features in the transition to a post-industrial economy), integrated approach (for generalization of approaches to structuring social capital), systems analysis (for opportunities saving study the integrity of social organization, despite the disturbance of technological progress), structural and logical analysis (for building logic and structure of the research), monographic method (separating the four main areas of study of the role of social capital in the development of post-industrial economy, anthropological, sociological, economic and politological).

The theoretical essence of economic categories "social capital", its common and special features compared with other forms of capital are justify. The "social capital" concept is different from the human and physical capital for several aspects, since it reflects the relationship rather than an individual property and is mainly a public good that is shared by a group; created through public investment of time and effort, but not in direct form as the human or physical capital. As well as the physical and human capital, production activities by the social capital are facilitate. Important qualities of social capital, unlike physical and human capital, are that it reflects the positive impact of the community or group of people on an individual regardless of
its choice. Social capital is different from the human that is created and transmitted through the cultural mechanisms such as religion, tradition and historical customs.

The components of social capital through prudent generalization of approaches to structuring social capital is identify. As the main elements of social capital can be called trust, norms, communication. Trust can be considered as a source and as a result of social capital, and serve very accurate indicator of many generalized norms, attitudes and values social cooperation underlying. Trust can be an indicator of the reliability of economic agents (including the temporary lags), but reliability describes behavior that is the result of a plurality of factors, including the relationship and recognized values and norms. All societies have some stock of social capital, but they differ in that the author calls the "trust radius" – parameter that indicates the distribution defined standards of cooperation in groups of various sizes, and not on society as a whole. Social capital represents the implemented in the society social structures of informal values or norms that allow people to coordinate activities and make possible collaboration within these structures. Thus the rules which make the social capital should include honesty, fulfillment, collaboration with others peoples.

Social capital is not just the sum of institutions that support society, and above all an element that holds together its various parts. It consists of horizontal connections between people, and includes social networks and relevant norms that affect productivity and welfare of various communities. That is social capital allows to unite voluntary limited resources available to the society and their use by horizontal and vertical links between people, social networks or social structure.

Thesis there is determined post-industrial society characteristics, formed through prudent functioning social capital. First, social capital – is always the product of organized interaction, so it has a social, not an individual nature. For mastering the social capital man must be connected with other people, and this connection actually is the source of its benefits. Secondly, social capital, as part of social organized system functioning can not be privately owned, that is a public good.

Generalization of scientific sources allows to distinguish four main areas of research the role of social capital development in the of post-industrial economy: 1.
In terms of the anthropological literature on the natural instincts of human beings implies their desire for unification. 2. The sociological literature describes social norms and sources of motivation of human behavior. Particular attention of features of social organization such as trust, mutual responsibility, a network of civil involvement is given. 3. The economic literature introduces premise that the people in interaction with each seeking to maximize individual utility and use the resources of social capital in the implementation various types of activities. In this approach, by the investment strategies of the individual in terms of time-use alternatives emphasis is focused. 4. In the political science literature the role of institutions, political and social norms in shaping human behavior is emphasizes. Social capital refers to the institutions, relationships and norms that form the quality and quantity of social interactions in society.

Based on the analysis of the nature and importance of social capital possible to determine the priorities of the development and implementation of state social policy, which will help preserve the integrity of social organization in the post-industrial transformation. The result of research is the basis for solving practical problems in the design and implementation of an effective system of social capital.

References


INTERNATIONAL EXPERIENCE AND DOMESTIC PRACTICE OF FORMATION OF LEVEL OF RURAL POPULATION’S INCOME

In Ukraine, as in other countries, the rural population is characterized by worse conditions for human habitation, lower levels of enterprise, size of income, lack of sufficient supply in the labor market compared to the city. This fact determines the relevance of a particular problem in the allocation of income of this group.

The purpose of the study is to analyze the international experience of income of the rural population and its comparison with domestic practice; making suggestions for improving this process in Ukraine to improve people’s lives.

Investigated, that the part of rural population in Ukraine is 31,3% (high index, by comparison to other countries). From one side, it testifies to the presence in the village of human capitals, which can be disengaged for migration in cities during subsequent intensification of agriculture; from other, is foundation for diversification of agricultural production and development in it structure of sectors, which need far of hands.

But there is a high level of unemployment in rural locality which is explained:

1) by considerable part of rural population in the structure of population of Ukraine;
2) by the change of pattern of agricultural production and predominance in it of the grain growing;

3) by the concentration of land in the producers of agricultural produce, which, applying the effect of scale, diminish bringing to the production of local workers.

Investigated the influence of GDP on the rural population of some countries (Tajikistan, Belarus, Ukraine, Russian Federation, United States), using correlation and regression analysis: the range of the correlation coefficient during the observation period (2003-2013 years.) was within 0.999-0.968, indicating a very high degree of direct linear relationship between the size of GDP and income of rural population. The coefficient of determination shows that the variation in income levels predetermined variation of GDP 99.8-95.4%.

In each country to determine the level of income of the rural population is different, but basically they are derived from wages, income from the sale of its products, enterprise, pensions and social benefits.

An analysis rotined that in the income of rural population of Ukraine, compared to other countries, there is the lowest share of wages (37,4%). Such situation is explained the low level of wages of Ukrainians. By the state on 2013 it was higher only against Moldova. In developed countries wages are several times higher. In Ukraine does not answer the European standards of correlation of minimum wage and living wage – 1:1, at that time, as in Great Britain – 6,4:1, in France – 4,7:1, and in Latvia, Estonia and Poland, – 1,5:1. A minimum wage in the most world countries is evened 35-40% from middle.

The share of social benefits in Ukraine is high – 29.1%. Reasons for this are:

1) considerable part of people of retirement age in the quantity of rural population of Ukraine, whose main source of income is pension;

2) very unfavorable conditions for development of enterprise in the village that could be interested population to enrichment.

As a result, the part of busy in the sector of small enterprise remains very small. By comparison to other countries, the rural population of Ukraine has most
part of income from a property (7%). In particular this receipt is from handing over in the lease of the landed shares (parcels of land).

Analyzing the international experience of income of the rural population, offer to increase wages in agriculture, to motivate young people to live and work in the village, to revise the size of minimum wage with the purpose of providing of better purchasing power of the population, to increase specific gravity of charges on payment of labour, charged to cost of agricultural products production, to create the real programs of support of development of small enterprise and co-operation in rural locality for the increase of employment of rural population.

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HOUSEHOLD SAVINGS: ECONOMIC NATURE AND FACTORS OF IMPACTS

One of the main tasks of national economy regulation is to stimulate population for savings and productive use of them. Only the availability of savings and sustainable investment of them is the basis of economic development and state growth.

A key aspect of functioning of the macroeconomic system is that economic growth appears through coordination and interaction main sectors of economy: state, the business sector and the public sector (households). Household is primary link of the financial system of country.

Household – a primary link in the financial system. It is the end user of the goods and services of social production, supplier of various kinds of capital. Market transformation dictated the need for a separate household sector, recognition of their status as full of economic ties and independent research facilities.

People’s savings is economic concept, which manifests itself in the presence of residual income after spending at current consumption. Overall, the evolution of
economic theories of savings can be represented as four major stages. Classical political economy, which substantiated system views on problems of income distribution; marginal’s, which have been disclosed relationship problems of percent and the role of forced savings; Keynesian school, that systematically determined special place of savings category of basic economic concepts and monetarism, where savings are considered in conjunction with income.

Most treatments of contemporary authors is to ensure that phenomenon people’s savings is the part of income that remaining after consumer spending in the form of temporary funds. However, nature of people’s savings, in our opinion, is their use as capital, that is, to increase of income. Any external motive of savings is capital gains, but there is some risk by depositors associated with the deployment of money in savings institutions. Therefore, people’s savings is loan capital (source of loan capital, downside investment). It is necessary to distinguish the between cash and marketable form of savings.

The essence of the savings reflected in their functions.
- insurance for personal consumption;
- insurance continuity of social reproduction;
- savings as a source of investment and one of the conditions of macroeconomic equilibrium;
- ensuring monetary stability.

Some economists believe that the level of savings depends the level of income and the factors that affecting the level of consumer spending. Overall, main and side factors can be represented by internal, external and mixed relative to households. Internal factors depend on citizens – their qualifications, the choice of employment, to competencies. External factors do not depend on citizens. Mixed factors depend on economic conditions and from a single individual.

Significant impact on the distribution of consumption-savings has motive, which guided the subject, limiting their consumer spending. The main motives: life-cycle savings; precautionary motive; motive of temporal substitution; independence motive; business motive; bequest motive; motive of covetousness.
At present, the role of monetary savings, as a major catalyst for economic development and growth, largely recognized. Questions maintain optimal levels of consumption and savings is important in many modern market economies. Developed countries usually have a higher savings rate because they often noted a large gap between the incomes of workers and pensioners. Therefore, further analysis will be important of experience to stimulate savings in other countries in particular of Southeast Asia where the savings rate is among the highest in the world.

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**UDC 331.5.338.436**

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**TOPICAL PROBLEMS OF EMPLOYMENT OF THE POPULATION OF RURAL TERRITORIES AND STRATEGIC DIRECTIONS OF THEIR SOLUTION**

Depopulation and aging of the rural population, the spread of unemployment, drop of welfare of the residents of rural areas, decline of the social infrastructure and neglect of rural areas are the most acute problems of the modern Ukrainian village. The difficult socio-economic situation in rural regions of Ukraine is due largely to the aggravation of the employment crisis. The crisis in the employment sphere does not only undermine the foundations the economic development of rural areas, but also threatens food security and reduces demographic and reproductive base, which determines the relevance of research and necessity of development of the strategic directions of forming rural employment.

Lots of researches are devoted to the problem of employment and unemployment of the population of rural areas. However, today a progressive
reduction of employment in rural areas, especially in the formal sector predetermines the necessity of the further research and development of the effective measures overcoming these problems.

The feature of rural employment of Mykolayiv region is that fact that stable among the employed population of almost 80.0% are employed in agriculture and related industries during the last 13 years.

The transformation processes in agriculture sphere have a significant impact on the use of labor and employment potential of human resources in rural areas. However, due to market transformation, most peasants were released from the reformed enterprises and in 2008 in order to overcome the consequences of the financial crisis, they were assigned to the category of self-employed, superseded to private households and deprived proper protection against unemployment. In addition, the lack of legal orderliness of private activity in the agricultural sphere and the status of people, who are employ there, also, lack of proper government support lead to significant difficulties for employees of these farms and have a result in the existence "shadow" of the labor market.

Another critical problem of employment of the rural population of Mykolayiv region is the discrepancy between supply and demand for labor. The number of unemployed persons per one vacancy (workplace) in 2013 amounted to 162 people because of the insufficient number of new workplaces, especially in agriculture sphere. The difficult situation of employment of the population villages and small towns is a consequence of insufficient state support of the economic development of rural areas, particularly their infrastructure.

Assessing the current state of the employment potential of rural areas and providing the population of rural areas with workplaces, I consider that the worsening of the situation in rural employment during the recent years have an impact in particular the following negative factors: a depreciation of the cost of rural labor and giving preference to large agribusiness of extensive agriculture; the destruction of social infrastructure and non-professional forms of support and development of the
human capital of the rural areas; the lack of attention to the diversification of the labor market (to agricultural employment).

In our opinion the main strategic directions of the creation of new workplaces in rural areas are: an increasing of the volume of agricultural production and the development of non-agricultural activities.

Thus, we reasoned proposals for strategic directions of the creation of new workplaces in rural areas of Mykolayiv region, which will provide increasing of rural employment and promote not only formation of a full labor market, but also significantly increasing of the competitiveness of the economy.

References


GENERAL PRINCIPLES OF ORGANIZATION AND ECONOMIC PROVIDING OF SUSTAINABLE DEVELOPMENT OF AGRARIAN SPHERE

The agrarian sphere is a strategically important sphere of social and economic development of the society, that supports sustainable development of the state, and it is a major structural element in the system of food security. Sustainable development of agrarian sphere is extraordinarily important for Ukraine. Significant role belongs to organizational and economic support. Therefore there is a necessity to input measures that would ensure effective implementation of the goals of economic, social and environmental components of agrarian sphere.

Organizational and economic providing regulates activity of state, branch and enterprise structures of development of agrarian sphere. The procedure for such cooperation provides organizational and economic mechanism.

We can define organizational and economic providing as a totality of the events, carried out by authorities and entities on an occasion of the organization and using of economic resources, support of the stable functioning of the system and realization of the pre-arranged programs for providing of the effective functioning and development of agrarian sphere of economy.

The main components of organizational and economic providing of sustainable development of agrarian sphere are:
- The use of economic instruments (prices, taxes, benefits);
- Use of economic methods;
- Financial support;
- Systematic analysis of economic entities;
- Forming of the system of indexes that characterize the state of agrarian sphere;
- Normatively-legal providing;
- Development of special purpose programs for sustainable development of agrarian sphere;
- Centralization and decentralization of power;
- Forming of rules that regulate relations between the subjects of agrarian sphere;
- Organization of control and supervisory functions and others.

Today on the first plan it is needed to make improvement of the environment and rural quality of life in rural areas, preservation of natural, human and production resources.

As a result of analysis of general principles of the organizational and economic providing of sustainable of agrarian sphere it was set that:

- Organizational and economic component of sustainable development is a set of tools and measures for processes in agriculture, and are used to obtain a certain effect (socio-economic development, social infrastructure development, rural self-government, establishment of a new level of life);

- Organizational and economic providing must become the major component element of general politics of the state in relation to development of agrarian sphere;

- Only based on scientifically reasonable and complementary use of various instruments of influence it is possible to provide necessary changes for the receipt of the expected result.

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V. Innovation and investment activities

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INVESTMENT PREREQUISITES OF FORMATION OF INNOVATION POTENTIAL OF AGRICULTURAL SECTOR

Development of agriculture depends on innovation. Innovation is the main source of growth in productivity, competitiveness and economic growth both in the developed and emerging economies. Innovation also plays and important role in
creating jobs, generating income, reducing poverty and ensuring social development. Investment in research and development is a key component of most innovative strategies aimed at improvement and support of enterprises of the agricultural sector in the world. Such investments as well as those in education and expansion of production are a necessary, but not sufficient element of innovation in agribusiness. Along with investment in R&D, another component of an efficient innovation policy in agribusiness is providing proper information exchange, technology transfer, appropriate skills, incentives and resources needed for the development of various forms of partnership and business in the field of agriculture, as well as providing favorable conditions for innovation. Everything mentioned needs investment support. In particular, the creation of favorable conditions depends on factors such as government innovation policy, innovation management, legal regulation, etc., that provide a synergetic effect in innovation policy.

The goal of the research is to distinguish, on the basis of theoretical and methodological analysis, the global investment concepts of prerequisites of innovation potential in agribusiness.

Innovations in agribusiness are usually formed by dynamic interaction of a significant number of agents involved in growing, processing, packaging, distribution and consumption or further processing of agricultural products. Accordingly, these agents are involved in different areas: metrology, safety standards, molecular genetics, intellectual property, resource economics, food chemistry, logistics, etc. For the emergence of innovation, interaction between these groups of people should be open and based on the most relevant knowledge. Along with high efficiency in R&D, other components of efficient innovation in agribusiness are collective action, knowledge and skills, exchange of knowledge (technology transfer), availability of incentives and resources needed for the development of different forms of partnership and business in agriculture and crating favorable conditions for innovation in general.

In particular, innovations are relevant in a dynamic and flexible economic environment, in which the agents are not limited to traditional activities and use
additional activities beyond the traditional R&D and simple reproduction of production.

In order to meet the growing demand of the world population of agricultural products, the volume of their production should increase by at least 60 per cent over the next 40 years. Given the fact that simple extension of production is very limited because of scarcity of natural resources, productivity growth in agribusiness requires innovation in fixed capital, human capital, as well as knowledge and skills.

Investing in agricultural sector is an important element of the development of innovation, which in turn will promote economic growth, reduce poverty and ensure food security. Investment in agribusiness involves a wide range of investors; therefore, not only growth of investment (especially private), but also sustainable and socially responsible character of these investments should be ensured.

The innovation, investment and regulatory policies should be well elaborated and efficiently implemented so that such investment bring social and economic benefits to the host country, including growth of welfare and ensuring the rational use of natural resources.

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FORMATION OF THE PERSONNEL ASSESSMENT SYSTEM OF THE INNOVATION-DRIVEN ENTERPRISE

For the purpose of analyzing the impact of personnel properties upon enterprise development, it is suggested to select 6 factors that characterize the personnel development: skill level (job grade), employment experience in the same occupation, education level, sex, age and adaptability to the change in the conditions of enterprise activity. The work defines the qualities of the innovative personnel member, such as: openness to new experiences, critical reasoning, ability to overcome stereotypic thinking in professional activities, adequate level of self-acceptance, preparedness to activate investigative behavior as a response to the novelty of the stimulus, inherited aspiration for suppression and total suspension of leading activity as well as persistence.

The work goes on to define the constituents of the innovation policy of the enterprise: innovation carrier (creative personality), user of innovation (client or group of clients) and institutions that provide the implementation of innovations into the process of functioning (primarily, the enterprise activity). The paper contains a suggestion regarding the quantitative evaluation of personnel development aimed at reviewing the skill grades that is notable for its simplicity, with calculation being multipurpose and required existing statistical data being available without involving employees with qualification specific to the purpose. It is suggested to define the situation of personnel development at innovation-driven enterprise through three situations: situation of default alternatives selection, problem situation and crisis situation. Three groups of personnel evaluation system properties, serving as an open system, are determined: first, related to aims and functions (synergy effect, hierarchical pattern, emergence, multiplicity, purposefulness, alternative nature,
robustness); second, related to resources and peculiarities of interaction with environment (communicativeness, interaction and interdependence of system and external environment, adaptability, reliability and interactivity); third, related to the structure (integrity, nonadditivity, structural properties).

Depending on the type of economic activity of the enterprise, its personnel must possess certain person-specific properties aimed at the adaptation of the given system in the existing ever-changing external and internal environment, particularly in crisis conditions. An analysis of requirements to vacant positions among the personnel of enterprises, imposed by employers, permitted to categorize personnel properties into 3 groups: natural properties, acquired social and professional properties and system properties.

A growing number of businesses are creating an internal system of personnel evaluation that allows solving broad range of tasks: for making decisions with regard to the change in job qualification grade, promoting or transferring of an employee, for formulating training plans and providing executive personnel reserve pool, providing incentives and motivation to the personnel. The major advantage of internal evaluation systems lies in the fact that they allow making decision based on the results of the real activity of one or another employee. When implementing the system of enterprise personnel development evaluation it is possible, as faced in the given research, to encounter resistance from the personnel under evaluation. This is predetermined not only by the inertia in respect of changes, but also by fear of drastic changes – excessive adaptation primarily to the full personnel pool of the enterprise. Traditional personnel certification, conducted according to the current legislation, is
perceived as the aftermath of further dismissal of unwanted employees, decrease in the existing qualification grades, etc. It is of utmost importance to take serious effort at performing preliminary preparation before the evaluation: establishing competitive goals, for the sake of which a rearrangement of management mechanism for enterprise personnel is performed. When introducing changes, it is of high necessity to not to get rid of personnel that received negative evaluation, but to return to supplementary evaluation of this group of employees after two quarters (to determine if an improvement of personnel performance evaluations has occurred).

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One of the key objectives of the current government is the development of regions and strengthening their economic potential. An important factor of economic growth is investment. For Ukraine, which is experiencing a period out of the crisis, particularly important and topical issue of attracting foreign investment, as they have a significant impact on economic development. But the greatest degradation in Ukraine today is undergoing investments. The deterioration of the investment climate, opportunities for all budgets, reducing business activity of economic entities led to complex state investment sphere.

One indicator that reflects the stable economic development of certain industries and the economy as a whole is investment in these areas. Investigation and study of problems of investment attractiveness of regions of Ukraine today is of particular relevance. The theoretical and practical aspects of investment attractiveness of regions devoted significant number of key domestic and foreign researchers.

In article scientific approaches to interpret the essence of the concept of “investment attractiveness”. Considers the investment attractiveness of regions. It is found impacts on business development in Ukraine and the reasons for low investment activity regions. The problems impeding the improvement of investment attractiveness of regions, namely inflation, limited interest of potential investors substantial tax burden. It was found that form in Ukraine an attractive investment
environment with the required active state action aimed at changing the legal, economic and political fields.

Investment resources appear important tools to improve the socio-economic life of the country and regions. Their role in business entities increases. As a result, there is a need to create effective mechanisms for their involvement, by increasing investment attractiveness. Therefore, a study aimed at defining the essence of the concept of “investment attractiveness of regions”, its role and importance in the life of the region.

Investment attractiveness of the region prompted regarded as a qualitative and quantitative description of possible investment object at a time, consisting of a set of objective and subjective factors affect an investor's decision regarding the advisability of investing in the object and Opportunities investment activities. According to the rating of investment attractiveness of regions drawn up by the Institute for Economic Research and Policy Consulting in 2014, leadership of investment attractiveness of regions got Lviv. Ivano-Frankivsk, Odesa, Vinnytsia were in a group of leaders and show an increase in competition among themselves.

Investment attractiveness of a region shaped by factors influence national and regional levels. Factors characterizing national investment environment of the country in general, and regional factors inherent in a single city or region. In turn, among these factors distinguish positive and negative.

From the results obtained and the study shows that form in Ukraine an attractive investment environment with the required active state action aimed at changing the legal, economic and political fields in the country.

The results of research are the basis for solving practical problems of investment attractiveness of regions of Ukraine.

We consider scientific approaches to the interpretation of essence of concept “investment at attractiveness”. Considers their vestment at attractiveness of regions. It is found impact son business development in Ukraine and there a sons for low in vestment activity regions. The problems impeding the improvement of investment attractiveness of regions, namely in flat ion, limited interest of potential investors
substantial tax burden. It was found that forming Ukraine an attractive investment environment with the required active state action aimed at changing the legal, economic and political fields.

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VI. Accounting, analysis and audit

UDC 657.2

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CONTROL OF THE CORRECTNESS OF ACCOUNTING REFLECTION FOR IMPROVEMENT OF IMMOVABLE PROPERTY OF BUDGETARY INSTITUTIONS TRANSFERRED TO OPERATING LEASE

One of the ways of increasing efficiency for using immovable property of budgetary institutions in modern conditions is to transfer this property for lease.

Lease is a rather multifaceted business operation that is associated with the solution of a block of legal, tax and accounting issues. Its difficulty is that different types of lease operations of budgetary institutions are regulated by numerous normative and legal acts and explained by a considerable number of explanations for their accounting and the order of taxation, and at the same time are characterized by practically complete lack of normative regulation issues of organization of their control.

According to the Law of Ukraine “On Lease of the State and Municipal Property” from 04.10.92, no. 2269-XII (here in after – the Law no.2269-XII) lease is based on the contract. Lease is paid use of property that necessary to the lessee for carrying out business and other activity.
Namely, transfer of property for rent gives the tenant the right and opportunity to withdraw useful properties the property through its maintenance in good condition (by means of capital and current repair) and improving.

The improvement of property means to conduct in it such changes, through which significantly increases the cost of the property, as well as its usefulness in comparison with the state in which it was to transmission its to the renter without changing functionality of property. But repair is a set of works, during which the main parts, components or mechanisms of property are replaced or restored (but not individual parts of it) in connection with their physical deterioration and destruction. Thus, it becomes obvious that the improvement is different from the repair of carrying out significant changes, during which status and useful properties of property are restored.

Implementation of leasehold improvements, as you know, is accompanied by certain costs, so when the control of accuracy of accounting reflection of value performed appropriate improvement is primarily to set sources of their financing.

Usually when talking about monitoring of accounting reflection of cost for improvement of leased real estate then traditionally preference is given to the control of accuracy recognition in accounting of the cost for improvements made with funds of landlord, so control of the correctness of recognition in accounting operations in improvement of the leased assets, made with funds of tenant practically escapes the attention that is unacceptable. It was offered practical recommendations concerning sequence for implementation of control according to the accuracy of recognition in accounting operations of leasehold improvements that were performed by funds of tenant in order to eliminate this shortcoming.

It has been considered the order of control in conditions for exercising compensation costs by the landlord to the tenant, without compensation and at the expense of rent.

It has been developed practical recommendations concerning the sequence of implementation of control actions in a check and obtain complete and accurate information about the cost of improving leased real estate that are performed by funds
of the tenant, the introduction of which in practice will promote quality, validity and reliability of the obtained results of control, and thus contribute to efficiency use of immovable property of budgetary institutions.

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**ORGANIZATION AND METHOD OF ECONOMIC ANALYSIS OF EFFICIENCY OF AGRICULTURAL ENTERPRISES**

Purpose of research is substantiate organizational aspects of the economic analysis of agricultural enterprises and propose a methodology for evaluating their effectiveness.
Implementation of the purposes and tasks the scientific work carried out by the following methods: a systematic approach – when forming organizational basis of the economic analysis of agricultural enterprises, generalization – with justification methodology for assessing the efficiency of agricultural enterprises on the proposed system of indicators.

Substantiated of theoretical position and developed an organizational model of analysis of the efficiency of agricultural enterprises, defined system of indicators to measure the costs, revenues, profits and profitability, which is characterized by systematic study of research objects, factors and their possible consequences of changes in the environment.

In assessing the efficiency of agricultural enterprises by modern statistical methodology consider it necessary to define the following parameters:

• physical indicators of production and sales of agricultural products;
• size and structure of production costs;
• full cost and net sales of products;
• profitability (loss).

In exercising economic evaluation of basic parameters of economic agricultural units, there is a need to develop a conceptual approach to determining the contents of indicators and methods of building the information resources reporting. It should be based on a comprehensive study of the synthesis performance of agricultural enterprises in Ukraine as an important component of the national economic system. Thus the main task of implementation is to develop methodologies economic diagnostics based on objective information resources and accounting.

An important element in the activities of agricultural enterprises is planning costs. At the initial planning stage such enterprises justify production program and lay the basis for its estimates of income and expenditure. In the process of its implementation amended taking into account market dynamics. Here, the intensity indicator estimates. Analysis of the execution is carried out to study the factors affecting changes targets, rationalization reserves estimated costs and their effectiveness in terms of items or articles.
At the present stage of reforming the agricultural sector of Ukraine for management decisions increases the need for calculations and modeling of possible levels of performance indicators of agricultural enterprises and use with adequate methods for assessing functional relationships and interdependencies between economic phenomena.

An effective tool for prospective management efficiency of agricultural enterprises can serve economic diagnostics and modeling functional relationships factorial traits.

Formed author's view of the organization and conduct of economic evaluation efficiency of agricultural enterprises, based on providing operational decision-making and strategic planning, as well as comprehensive and systematic study of research objects, their factors and possible effects of environmental changes.

Results of the study recommendations on the process of organizing and conducting analytical procedures to assess the effectiveness of agricultural enterprises, allowing comprehensive study of expenditure, income generation and ensure the efficiency of agricultural production, and plan for their management needs.

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The purpose of the research is to assess the condition and the efficiency of fixed assets in the agricultural sector and more effective ways to justify their reproduction within the vector of globalization agrarian business.

Theoretical and methodological basis of research is highlighted in the writings of economist’s scientific positions in the management of the fixed assets, their accounting and analysis. Implementation of the purposes and tasks the scientific work carried out by the following methods: a systematic approach, synthesis, analysis, statistical, graphical.

Grounded innovative mechanisms and assessment of fixed assets in agriculture; the role of assets in shaping economic performance of agricultural enterprises.

Established that between the indicators size of the agricultural sector and the parameters of fixed assets and there is a close connection, as the actual volume of
capital through investment in the purchase of fixed assets and their use in the form of depreciation they affect the level of costs and consequently on profitability.

Formed and systemized tasks of estimation of the state and use of fixed assets in the enterprise, namely:

- study available, the composition and dynamics of the receipt and use of fixed assets;
- evaluation of their technical condition and the pace of recovery of the active part of revamping the introduction of new technology, modernization and replacement of obsolete fixed assets at the enterprise level;
- establish the level of effectiveness of assets, characteristics of extensiveness and intensity of major groups;
- definition of indicators use of production capacity and fixed assets – capital productivity and funds equipment and the factors influencing them;
- identify the impact use of fixed assets for production volume, cost of production and other indicators.

Study the availability, receipt and use assets of agricultural enterprises based on two postulates, are not included in the economic policy of both the entities and the state as a whole. This is the depreciation policy and indexing.

The need to implement modern amortization policy confirms the fact that most of the fixed assets in the agricultural sector obsolete: physically (fixed assets have significant wear industry – up to 80 percent); return of capital advanced in fixed assets may reach 20-100 years, describing them as obsolete.

Policy revaluation of fixed assets, it should be emphasized that the lack of adequate revaluation or markdown at the enterprise level, given the rapidly changing market environment changes may negatively influence the cost (for example, its artificial decrease) increase agricultural production and thus profitability activity.

Formed author's view of the economic assessment of the fixed assets and agricultural enterprises and the ways of the accelerated reproduction of fixed assets based on the allocation of basic elements depreciation and inflationary policy.
Results of research on the assessment of the status and fixed assets of agricultural enterprises allow to study the existence, composition, movement and reproduction of fixed assets and its base offer innovative ways to improve depreciation and inflationary policy.

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AUDIT OF OPERATIONS FROM ACCOUNTING OF ROLLING STOCK OF THE ENTERPRISE

Rolling stock is an important element of the resource potential of any enterprise, and therefore auditing operations from accounting rolling stock is important and difficult task. Guarantee of effective audit is the choice of procedures because audit procedures are certain actions of the auditor that are aimed to perform certain tasks of checking.

Rolling stock is a component of fixed assets. The objects of audit operations for accounting of rolling stock is their cost, accuracy of documenting transactions with vehicles, the reliability of accounting and reflected in financial reporting and indicators of use of transport vehicles, internal control, organization and planning of provision and use of rolling stock at the enterprise.

In order to effectively conduct verification of operations from accounting of rolling stock of the enterprise, the auditor should clearly formulate the purpose of auditing, the main tasks, to distinguish objects, clearly identify sources of obtaining the information and plan the audit.

The method of audit of operations from accounting of rolling stock of the enterprise is characterized and considered in the article.

The scheme of consistency auditing operations from accounting of the rolling stock of the enterprise is proposed and audit procedures which will ensure obtaining reliable audit evidence have been determined.

The sequence of auditing operations from accounting of rolling stock of the enterprise:

1) studying accounting policy of the enterprise concerning the main provisions of accounting organization of rolling stock of the enterprise;
2) checking the correctness of recognition, classification, evaluation and reassessment of rolling stock of the enterprise;

3) verification of the correctness of the primary account of rolling stock of the enterprise;

4) checking the correctness of transactions reflection from inflows and outflows of rolling stock of the enterprise;

5) verification of results of conducting the inventory of rolling stock of the enterprise;

6) checking the correctness of calculating depreciation according to accounting policy of the enterprise and the current legislation;

7) checking the correctness of reflection and draw up the transaction on the repair, modernization, renovation of rolling stock;

8) verification of accordance data from the register of rolling stock of enterprise in the accounting registers and financial reporting;

9) checking the correctness of transactions reflection of rolling stock of the enterprise in tax accounting;

10) drawing up working documents and audit report.

Scientific novelty of the obtain results is to develop a sequence of auditing operations from accounting of rolling stock of the enterprise, by isolating verification stages, depending on the list of selected audit procedures.

The practical significance is that the main provisions of this study in the form of practical recommendations can be used by auditing companies during the audit of operations from accounting of rolling stock of the enterprise.

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FORMATION OF ACCOUNTING AND INFORMATION ENSURING FOR MANAGEMENT OF ACCOUNTS RECEIVABLE OF THE ENTERPRISE

Accounts receivable in the current economic conditions is one of the most urgent problems of many enterprises because uncontrolled accounts receivable is generally one of the reasons that lead to the crisis situation. Management of accounts receivable is an important aspect of the enterprise activity, which requires special attention from leaders and managers and should provide the formation and implementation aims and tasks of management that are coordinated with the overall strategy of the enterprise. Therefore, the main purpose for management of accounts receivable of enterprises is to minimize its size, maximizing of cash flows due to its maturity, reduction of terms for debt encashment and increase liquidity of accounts receivable with minimum loss of value.

Background for management of accounts receivable of enterprises are processing numerous streams of various economic information, leading role in a common set which belongs to accounting information.

Therefore to prevent further growth of accounts receivable and strengthen of payment discipline is necessary first of all to form the appropriate accounting and information support of making management decisions, which would allow promptly eliminate all negative phenomena arising during the settlement between the contractors and avoid the risks that are associated with their implementation.
During the research the significance of the formation of accounting and information support in making management decisions concerning the implementation of factoring operations and the need in rating assessment of debtors has been proved.

It has been determined the criteria of rating estimation of debtors: the type of obligor, term of cooperation with the debtor, time of payment of monetary claims, the risk of receiving money from customers, a way to transfer money to the factor, the prohibition of assignment or limitation of assignment, opportunity next assignment of the receivables.

It has been substantiated the need of implementation rating estimation of debtors at the following stages:

1) collection and analytical processing of initial information for a certain period;
2) substantiation of the system of indicators used for rating estimation of debtors;
3) calculation of final indicator of rating estimation;
4) classification (ranking) of debtors concerning ranking.

It has been proposed for collecting and analytical processing of initial information for a certain period we consider it appropriate to use the Report on rating evaluation of debtors, what have to build on the basis of contracts and accounting data on accounts 36 “Settlements with buyers and customers” and 37 “Settlements with various debtors”.

It has been proved that classification of those or other debtors to the appropriate group of debtors should be the basis of making managerial decision concerning realization of operations with assignment of monetary requirements and conclusion of the factoring contract.

Practical significance is that the spread practical recommendations in practice concerning of rating estimation of debtors by the degree of risk of default on their debt will increase the level of availability of collection of receivables and formation of proper accounting and information support making management decisions.
regarding the implementation of factoring operations and conclusion of the factoring contract.

References


IMPROVEMENT OF ACCOUNTING AND INFORMATION SUPPORT FOR ANALYSIS OF REVENUES OF THE SPECIAL FUND OF THE BUDGET INSTITUTION

In modern terms for making management decisions in economic management is urgent need for an analysis of the enterprise activity.

The difficulty of conducting analysis of the revenue structure for the special fund of budget institutions lies in the different orientation and features of activity, methodical imperfection of index determination, the imperfection of the legal base of Ukraine and the absence of data. In view of the active involvement of budgetary institutions in the “production” activity, particularly in the process of providing paid services, indicated category of income is becoming more significant meaning among other objects of accounting.

The problems of analysis of the estimate implementation of budgetary institutions have been analyzed in the article. These issues are becoming particularly relevant in view of the spread of market relations in the budget sector of Ukraine and reforming the national accounting system.

It has been proved according to results of the conducted research that budget institutions are non-profit, and the purpose of their activity is to provide services to the population. That is, the analysis of their own revenues or special fund should also summarize all the results for evaluation of the institution as a whole. The obtained data should be used and implemented in concrete measures to reduce identified weaknesses, finding unused reserves.

It has been analyzed revenues to the special fund on the example Zaporizhzhia municipal state hospital of veterinary medicine.

It is necessary to analyze a change of amount of incomes in the structure on the basic subdivisions for examination due to what these changes have been occurred. In fact “the total” dynamics does not give a detailed answer or all structural subdivisions
have the same tendency. Thus, the provision of anti-epizootic measures carried by four district hospitals of veterinary medicine, services of sanitary and veterinary expertise of are provided by eighteen laboratories and also thirteen official doctors exercise control at the city enterprises.

It was proposed to develop internal reporting form “Report on the receipt of funds for the Special Fund in the context of structural subdivisions of the budget institution” for making operational management decisions.

The presence of this form of reporting will help in assessing the level of the effectiveness of the activity in the context of structural subdivisions and services that they provide.

It will allow appropriately conducting monitoring of revenues to the special fund and thus help in assessing the level of the effectiveness of the budget institutions ensuring obtaining planned amount of revenues, faster processing and presentation of economic information for making management decisions.

Practical implementation of the proposed internal form of report on forming the special fund of the budget institution will help in assessing the level of effectiveness of the activity in the context of structural subdivisions and services that they provide.

The result of this reporting also can be used as a data source in compiling the form of report on the receipt and use funds for the Special Fund f. no. 4-1d, no 4-1 m.

It has been established according to the results of the study that there is no internal reporting to the present that would allow to create proper accounting and information support of revenue for special fund of budget institutions. In order to resolve this problem we proposed the internal reporting form “Report on the receipt of funds for the Special Fund in the context of structural subdivisions of budget organization” that will allow appropriately conducting monitoring of revenues to the special fund.

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THEORETICAL PRINCIPLES OF PERSONNEL MOTIVATION SYSTEM BASED ON THE ANALYSIS MOTIVATIONAL THEORIES

In modern conditions of rapid change in the market environment the main factor that will ensure the company long-term and successful operation is the staff. Therefore, one of the main objectives of each company is to find methods and ways that would enhance the efficiency of the staff, and therefore increased the level of responsibility and interest. An employee who is well motivated to work for the welfare and prosperity of the organization, it will be more responsible attitude to their acting, doing the work will make more efforts, which in turn will lead to achieving high performance of the company. In view of this, the leadership of each company is the problem of creating such motivation mechanism which would be able to interest workers to high-quality, productive and competitive work. And for this it is necessary to analyze the existing motivation theories and identify those that would be most appropriate in the present circumstances.

Motivation - a kind of management, which encourages the worker to perform his duties with enthusiasm, tenacity, perseverance, diligence. In exploring the question of how to motivate people to achieve the organization's goals, which do not always coincide with his personal goals, there are a number of motivational theories.
There are two groups of theories: substantive and procedural.

Substantive theories of motivation based on the classification of primary and secondary needs. Remedial theories are based on the needs and related factors that determine human behavior.

On the development of the concept of motivation at different times worked many psychologists, economists and other scientists, but when it comes to substantive theory, usually have in mind: the hierarchy of needs Maslow, Herzberg two-factor theory and the theory of acquired MakKellanda needs.

Abraham Maslow developed the famous "Maslow Pyramid" – 5 hierarchical levels of needs. His work was fundamental to theories of motivation and content managers used today.

It is of practical interest motivation theory Frederick Herzberg. He identified two key factors that affect human activity in the industrial situation: motivation and hygiene (health).

It is the interest of procedural application of theories of motivation. These theories can learn how the process of motivation is built and how you can motivate people to achieve the desired results.

Thus, the theory V. Vroom expectations based on the fact that there is a requirement not the only prerequisite for motivating employees to achieve a certain goal. The person must also hope that his chosen type of behavior really lead to the desired or pleasure.

The theory of equality – justice (founder S. Adams) comes from the fact that in the process of assessment compares a person's own actions with the assessment of the same actions of other people. And if this man discovers that he can not fully rewarded, it has a feeling of dissatisfaction, and it can reduce labor costs, to attempt to increase the reward to lose confidence and leave the organization.

In accordance with the theory of participatory governance if the worker is actively involved in internal organizational activity, it works better and more efficiently.
In 2013, a sociological study on "Which way is the most effective motivation?". The survey was conducted in social networks from 5 to 12 March 2013. It was attended by 500 respondents from Ukraine.

According to a survey Work.ua, 67.2% consider Ukrainian money the best way to encourage motivation, confirming the opinion of human experts. For free education and trainings voted 8.9% of respondents. Praise the management appreciated 6.6% of respondents, personal gifts from companies – 5.8%. Fines and penalties are forced to work better 4.7% Ukrainian and corporate events – 4.1%. The least valued more weekend – so responded only 2.7% of respondents.

The study found that based on the analysis and synthesis of research scientists in totality motivation theories motivation are divided into two groups: substantive and procedural. The leaders of today's organizations are used as semantic theories of motivation, and modern procedural. Substantial theories of motivation focus on the classification of primary and secondary needs. Remedial theories are based on the needs and related factors that determine human behavior.

Analyzing all the above, we can say that creating a system of motivation to analyze and adapt to certain market conditions, without copying motivational system in successful companies without analyzing differences operating conditions. Adhering to these conditions, we can talk not only about income stability, but also the long-term development of the company, not the workers, mechanically performing their functions, but a cohesive team that is focused on growth and innovation.

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ACCOUNTING AND ANALYTICAL ASPECTS FOR THE DEVELOPMENT OF ECONOMIC POTENTIAL OF THE ENTERPRISE

Economic potential is one of the most complex and multifaceted concepts that are widely distributed in the economic literature on the issues of enterprise management.
The concept “potential” in the general sense is used to describe and evaluation of aggregate (source) of available means, opportunities for a particular object. The collection and analytical processing of information on potential is implemented in the accounting system of the enterprise. By functional characteristics accounting is divided in to financial and management. Financial accounting leads to the retrospective principles fix in unbiased data on the actual situation of the enterprise. Management accounting includes the analytical (including expertise) and strategic components.

In the administrative account economic processes are considered on the basis of their comparison last, current and possible in the future condition. Essentially the economic potential of the enterprise is the dynamic category. The potential is manifested only in the case of its use, in a result of coordinated interaction of its components. The economic potential as object of the account and the analysis – a combination of temporary and spatial characteristics is an object of the strategic administrative account.

Problematic issue is definition of the main productive indicator of an assessment of economic potential level. It is expedient to determine economic potential in the account for results of managing. Object of strategic management accounting. Thus we consider that in an assessment of economic potential should be not the increasing of the general size of the enterprise and scales of its activity (property, incomes) but a gain (or a loss) of own capital received as a result of using of existing resources in conditions of predicted restrictions internal and an environments.

Therefore the strategic administrative account of economic potential should be directed on gathering and analytical processing of their formation necessary first of all for maintenance of management by profitableness of the enterprise as current as future.

We consider that a basis of formation of the modern enterprises economic potential is personnel – makes the human capital. It defines efficiency of realization of current and strategic problems and objectives. To an assessment and progress of
the human capital of the enterprise should be paid special attention in the strategic account and the analysis of economic potential of the enterprise.

Thus the account and the analysis of economic potential should combine accumulation and processing of the information concerning the last parameters, a current condition and the predicted data for the future. The analysis of the last condition of economic potential is studying dynamics of parameters of a property condition and sources of formation of actives. The analysis of a current condition of economic potential of the enterprise should be accented first of all on studying of untapped possibilities and reserves of growth. The special advantage in this sense is represented with the analysis of parameters of business activity, balances of working hours, conformity of formation of worker sand their official duties. That is the analysis should be directed on an assessment of an optimality of realization of existing possibilities. The analysis of the future potential is in researching of strategic component of the enterprise activity. The future potential is closely connected with strategic potential of the enterprise progress, in fact identical to it. Therefore to investigate the future potential expeditiously by methods of the strategic analysis.

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Management accounting as a socio-economic phenomenon constantly evolving, expanding its function, increased set of tasks solved, diverse methods are used by him.

In connection with this problem of its implementation in national practice becomes paramount, there is a need for extensive research of economic nature, the nature and content of management accounting, its basic theoretical foundations. Today, many managers are not always aware of the role of management accounting in organizations not clearly understand the goals and objectives of its productions. It was this issue and the article.

With the adoption of international accounting regulations in agricultural activities in Ukraine question the effective organization of management accounting has gained outstanding importance. This is due to the introduction of fair value in the financial account, which leads to the need to preserve and expand the organization and methodology for determining the costs and calculation of the cost of agricultural products, which are now mostly moved in a plane is management accounting.

It also determines the need for review of the subject, objectives, facilities and methods of management accounting and the adjustment to the accounting of agricultural activities. The emergence of new accounting objects, such as, biological assets requires the development of appropriate theoretical framework, which could
further build specific managerial accounting techniques adapted to the specific characteristics of the sector.

Theoretical and methodological development of management accounting including determination of its essence, establish specific objects organization of management accounting, the wording of its subject, determining its list of tasks and functions relevant construction principles and methods of its application in practice.

Accumulation efficient flow of information in crop also formed in compliance with certain principles: clarification of information needs, given the administrative areas of industrial structure; the most effective methods of their use; reflection of objective processes of production, circulation, distribution and consumption; Rational or irrational use of natural, human, material and financial resources; combining the flow of information from various sources (accounting, statistical, economic and operational, observable data) and planning, operational data; timeliness of information, communication and remote transmission of primary data from each facility industrial and economic activities of agricultural enterprises. Accounting information is formed in subdivisions account for operational staff and production lines.

However, as the analysis of the literature available scientific views on the methodology of management accounting narrowed slightly characterize the capabilities and potential of management accounting in information security management. There are no scientific positions that reflect the performance NAS 30 and its impact on the methodology of managerial accounting in crop production. In this regard, we consider it appropriate to summarize his methodology in terms of NAS 30 «Biological Assets».

Thus, the key elements (components) management accounting methodology defined in crop costs calculation methods in the biological changes in crop production, pricing processes in crop production, methods of formation and filing internal reports on crop production and system planning (budgeting), analysis and control crop. The presence of this methodological basis of management accounting in
plant proves the necessity of its isolation in the overall system of accounting and to set priorities for its rational organization of the agricultural enterprises.

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EPISTEMOLOGICAL ASPEKT FORMATION AND DEVELOPMENT OF RECORDS MANAGEMENT

Explore the historical tendencies of records management, identify the dominant
scientific approaches to its nature as a prerequisite for improving theoretical positions and increasing role in the accounting system of the company.

The bases of the researches were general scientific methods and techniques of knowledge. In the study of the process of formation and development of theoretical foundations records management used the historical method.

Today the practical development of information support operational management level well ahead of theoretical developments in this area. Many companies introduce advanced foreign management concepts, including management accounting, controlling and poprotsesne management, advanced cost accounting methods, innovative technologies and so on.

The historical development of records management has two main components: the practical and theoretical (academic). As a practical human activity it originated long ago.

The theoretical justification for records can be identified in the work of researchers’ managerial accounting. For example, G. Emerson argued for the introduction of "standard-cost" unsuitability accounting information for business management because of its very low efficiency.

Research genesis operational records confirmed that there are radically opposed to determine its nature and place in the management, which can be reduced to two key:

1) operational accounting is not scientifically justified and its use can be avoided by improving accounting or introduction of effective management accounting; in terms of automated data processing is the integration and avoid certain types of economic accounting, including operational;

2) accounting, which dominates the authenticity of validity of the document, but lost speed information lost time through the formal procedure of collecting signatures and seals are not able to serve as information support operational management.

Theoretical results founder’s operational records are relevant in our time. However, despite the important place in the history of national accounting school operational accounting is not a clearly defined concept. We have not reached
unanimity on its necessity is not defined specific ways of development for the most effective information, the question remains open place records management system operational management. It is therefore necessary to justify the independence and economic viability of records management in the context of information security management to further develop its organizational and methodological principles.

Determined that scientists thought about the emergence of operational records are widely divergent. Operational accounting period when the domestic theory believe the beginning of the twentieth century. The development of the theory of records management in national accounting school conditionally divided into four stages. Each stage is caused by socio-economic transformations, makes some progress in the formation of practical and theoretical foundations of records management, and has its own characteristics and achievements, which should be considered in future studies.

Scientific novelty of research results is to study the historical aspects of the formation of records management as a form of practical human activity and as an object of theoretical research, periodization of scientific principles in national accounting school to clarify its place in the information security management.

The results of research aimed at improving the organization of records management and use of indicators system operational farm management.

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ANALYSIS OF MATERIAL AND TECHNICAL BASE
AGRICULTURAL SECTOR

Modern progress of agrarian area is characterized by significant deterioration of a condition of a material resource-resource of the agricultural enterprises that leads to curtailment of production and an increase of its expenses. Updating of technological potential requires attraction of investments into branch which restrains because of lack of own means and high credit rates.

The aim of the article is the analysis of material base of the agrarian enterprises of Ternopol region as an important component in improving the efficiency of production.

During research a number statistical, economic and alternative methods and approaches are used. In particular, the method of statistical supervision in the form of the reporting provides the way objectively to investigate an actual condition of progress and modernization of base of agricultural productions of area. Estimating efficiency of use of material base the method of comparison, dynamic methods were used.
The analysis of a condition of material base of agrarian sector of area testifies to its deterioration. Despite of insignificant growth of quantity of tractors, cars for crop and landings, mowers, cars for protection, the park grain-harvesting and forage harvesters has decreased. Reduction of quantity of means and expansion of areas under crops has led to an increase of a load of unit of technics.

Alongside with it the significant level of wear of the basic means is observed.

To accelerate the process of reproduction technical means is possible only by increasing the amount of depreciation deductions and attracting investors' funds.

Considering constant demand for updating agricultural machinery, removal from operation become outdated, we consider, that one of the primary goals of the state at the present stage should be support of manufacturers of domestic agricultural machinery. The machines that made in Ukraine is competitive on quality and reliability and and especially at a price does not concede to foreign analogues. It is necessary to note that despite of gradual restoration of a domestic production of agricultural machinery, volumes of manufacture are still distant up to a crisis level.

As a result of the analysis of material base of the agricultural enterprises of area it is revealed that its updating is spent by very low paces, owing to decrease in paying ability of these enterprises. It is established that technics which is used on fields has a load more than it is certain by specifications in two-rub times that leads to its fast wear and actual ageing. Decrease in technical armament of agrarian sector of economy, reduction of volumes of entering of organic and mineral fertilizers, means of plants protection, low technical reliability of an existing park of agricultural cars and instruments leads to infringement of technology of agricultural production, extension of timeframes and decrease in volumes of performance of technological operations and works.

Significant efficiency of material base use is possible to reach at optimum technical equipment, duly updating, development of progressive technologies, creation and development of new technics and technologies that will allow to lift quality and competitiveness of agricultural production. For this purpose it is necessary to lead fast variations in the investment policy of the country, to define
priority directions of the state support of agrarian sector in view of a regional specific character and a state of the art of an agriculture.

In the article theoretical and methodological questions of the analysis of material and technical base of the agrarian enterprises are generalized, the basic directions of their transition to an innovative way of progress and updating of material and technical base of the agricultural enterprises are certain.

The received results of research assist the decision of separate questions of technical equipment, updating and modernization of material and technical base of the agricultural enterprises.

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**VECTORS FOR IMPROVEMENT OF ACCOUNTING OF VAT IN THE SYSTEM OF ELECTRONIC ADMINISTRATION**

The number of amendments to the Tax Code of Ukraine were introduced by the Law of Ukraine from 28.12.2014, no. 71-VIII “On Amendments to the Tax Code of Ukraine and some other legislative acts of Ukraine on the tax reform”, which entered into force from the 1st of January 2015, and relating to the introduction of the system of electronic administration VAT (hereinafter – SEA VAT).

In accordance with paragraph 1 of the Procedure of electronic administration of VAT no. 569 from 10.16.2014 the system of electronic administration of the tax is introduced in stages: to the transitional period (to the 1st of July 2015) in the test mode, from the 1st of July – on a permanent basis.

The following problems related to the accounting of tax bills, including tax credit may arise in customers – taxpayers in connection with the implemented changes. Among these problems are:

– if the tax bill (hereinafter – TB) is registered untimely in URTI by the seller, so such TB can be included to the tax credit of the buyer only in the reporting period in which will register no later than: 180 calendar days from the date of making TB for taxable persons that use the cash method – 60 calendar days from the date of payment (item 198.6 TCU). Consequently, according to the TB which the seller has not registered in YERPN for 180 (60) days, the buyer loses the right to tax credit. Thus, the responsibility for registration of TB is transferred to the buyer;
rupturing of time will occur, of course, in favor of the budget between reflection of tax credit by the buyer and tax liabilities by the seller.

Because the norm regarding the change of the order of registration Calculation of correction to the tax bill in URTI, in our opinion, pursues fiscal purposes does not correspond to the method of determining the date of tax liability and the tax credit for the first event, enshrined TCU.

From 01.02.2015 in the chain of payment of VAT appears mediator (State Treasury Service Ukraine (hereinafter – The Treasury)).

Funds from electronic account are credited to the budget in the repayment of obligations and excess amount of liabilities will return to the payer on the basis of the submitted application with declaration.

From the 1st of July 2015 the taxpayer will be able to register TB in favor of buyer only within of available account of amount on VAT if not enough money, the payer replenishes electronic invoice by transferring from his own account.

However, payment of VAT must occur for results of the reporting period not later than ten calendar days after the deadline of submission of the declaration, in fact it occurs earlier (during the reporting period). Thus, in most cases (except of exporters) will be leaching of working capital of taxpayers, as if they have no tax credit, they will have to transfer funds from your own account to electronic.

According to the Instruction on application of the plan of accounts of assets, capital, liabilities and business operations of enterprises and organizations that was approved by the Order MFU from 30.11.99, no. 291 does not provide a separate account for accounting of funds in SEA. Therefore on the basis the conducted research, we proposed to use sub-account 377 “Calculations with other debtors”, namely subaccount 377 / SEA “Calculations with the State Treasury in SEA VAT”.

In addition, as accounting of VAT from the 1st of February was administered in the electronic format, its conducting has to be separated. Thus, it is necessary to provide separate subaccounts: 641 / VAT up to 02.01.2015 and 641 / VAT in SEA. Otherwise all the outstanding amounts at end of the reporting period will accumulate on the subaccount 641 that will make impossible to establish their causes, and affect the objectivity of assets and liabilities of taxpayer.
Thus, it should be mentioned about significant leaching of working capital taxpayers among the negative effects, shifting the responsibility of the seller to the buyer, the loss of buyer the right to tax credit, the lack of adequate legislative and normative regulation, the possibility of transformation of schemes from tax evasion (deviation from obtaining the status of VAT payer, cash and barter transactions, without registration of tax invoices etc.).

In this connection, the system of electronic administration of VAT requires more balanced and substantiated analysis of the system and regulation of certain issues at the legislative level.

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VII. Management, marketing, entrepreneurship

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PUBLIC DYNAMICS: THEORY, REAL STATE, PROSPECTS FOR MANAGED CHANGES

The problem of implementation by the state its social mission in Ukraine deals with formation of a new type of management, which would exclude signs of recession character out of features of the public development or reduce their negative consequences to minimum. Similar reorientation demands fundamental changes in perception and realization of the vector and sources of public development and methods of their cognition as well as in the nearest and distant perspectives. In response of this problem an association of the experts of different scientific direction produces a lot of theories as to generalization of economic, ecological and social phenomena and objects, and building on their base models of the reality reproduction and forecasting of the future. But the number of investigations in this direction is small enough and it doesn’t cover all elements of the public dynamics. There are all fundamentals to believe that the methodological base of public dynamics has not been formed yet till now. Arguments to the similar conclusion are factors that if there are gnoseological fundamentals and empiric materials they are not united in integrity to define consensus concepts of public dynamics. But it can be said on the absence of information filling and effective tools of the assessment of the level of public dynamics and opportunities of operative use its results in management processes. The modern system of the assessment of public step has to be based not only on local indices, but integral ones that allow obtaining the complex understanding of progress in civilized direction, to understand what is happening in fact, but not be declared in the programs documents.
We have made an attempt to specify the concept apparatus of public dynamics and scientific argumentation of the methodology of “assessment” of public step in general and its components in particular as a mechanism of socio-ecology-economic changes management. It is proved that the processes of public dynamics can pretend on the system integrity with understanding the fact of dynamics processes running in the frame of “growing” and “development”. Within the research the implemented concept of information prejudice that means that experts with reference to regions of different specialization, productive capacity and social resettlement are selected and a consensus set of 8 factors in each of the socio-ecological-economic trends of social dynamics is formed. To evaluate the social dynamics the content is established and a cumulative indicator of this process is made. Disparate indicators of growth and development are balanced into a coherent whole as fairly common mean, as standardization based on the use of standards.

The assessment of management activity is to obtain not only the local indicators, but also in satiation of the coordinate system of formation condition and changes in the national economy scale identification of truth. The analysis and assessment of condition and prospects of the public dynamics certify the existence of serious problems. A significant portion of the indicators of explication of the social changes are at the bottom of the zone of nonsystem providing management influences on public dynamics. So the question of integration of economic, social and environmental components in a single process of social progress remains the key one. From the perspective of the new paradigm of monitoring and evaluation of socio-ecological-economic dynamics, it should be continued to test its main provisions and implement then the potential ability to combine the purely analytical capabilities and improve management system.

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STRATEGIC ASPECTS OF THE MARKETING PRODUCT POLICY OF THE ENTERPRISE

The objective is to define the strategic aspects of marketing product policy of the company in terms of current economic circumstances.

Solving problems of marketing product policy in different economic sectors requires a strategic approach. This means any decision should be made not only in keeping with current interest, but also with the ultimate goals of the company. The experience of recent years reveals that companies which are in approximately the same difficult market conditions in Ukraine, solve their product policy problems differently: some show a complete inability and helplessness, and others find a way out following the principles and methods of marketing.

Market economy stipulates enterprises to make decisions on strategy and tactic of product policy independently. Each company can offer one product or several its species, one or more product, together representing a set of commodity nomenclature or product mix of the company. Thereby, the company should implement and
constantly developer its product strategy that should provide the sustainable product range structure, regular sales, and stable income.

Product strategy should be developed for the future. It could include three strategic ways to make the present product-mix more attractive: 1) product innovation; 2) product variation; 3) product elimination.

Innovation could be provided by new product or service, production and sale method, innovations in organizational, financial, research, marketing and other spheres. Innovation can be classified as product differentiation and product diversification by the implementation form.

Product differentiation is the process of significant modifications of the product, which make it different from competing products. Differentiation can be carried out in two ways: by focusing on the product’s potential (change of packaging, prices, introduction on the secondary market) or by taking into account the nature of commodity supply of competitors (price, distribution channels and image).

Product diversification strategy is used in case when a company begins to issue additional products for new markets. There are three types of diversification: horizontal, vertical and concentric.

Product modification (variation) provides for expanding the scope of product use and attracting for new customers. Thereby, the essence of variation is to provide not a radical change of existing production program but its slight update.

The company should develop a product elimination strategy in case of unsuccessful attempt to stabilize the product position on the market. The main objective of the elimination strategy is to identify the products that seem to be not attractive for future and should be tested once more. The results of such product testing are the bases for making decisions about their future: to keep them in the commodity nomenclature or eliminate and withdraw from the market.

The results of research are aimed at solving the problems of product policy development both in terms of rationalization of available range, and in terms of replacing the products to be eliminated and withdrawn from the market.
The importance of a strategic approach to the solving of marketing product policy problems is proved. The main strategic directions of the marketing product policy development are outlined, and the conditions of their implementation at the enterprise are defined.

Theoretical and methodological approaches to the product policy development are overviewed and generalized, and the conditions for their use in practical marketing activities are found out.

The results of research are aimed at solving the problems of product policy development both in terms of rationalization of available range, and in terms of replacing the products to be eliminated and withdrawn from the market.

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**MARKETING RESEARCH: MAIN ISSUES, TRENDS AND PERSPECTIVES OF MARKET DEVELOPMENT**

Purpose of the article is on the basis of systematic and evolutionary analyses to summarize the approaches to the definition of the category «marketing research», in which there is conflict between classical understanding and determination in crisis economical situation views; to define the main characteristics of the markets of business-to-business and business-to-consumer and the mechanisms to balance role of marketing research agencies. Also, we investigated the main issues and trends of developing market of marketing research in Ukraine.

The methodological base for providing such kind of research used to be high structured system. In the basis of analysis of data of questioning of respondents the profile of personality of consumer of services of postal connection of the Ukraine is offered as one of aims of realization of monitoring of marketing activity of enterprise
on the market of services using the selective method to determine the object of supervision.

In article the genesis and evolution of research companies in Ukraine are determined, trends of their development are forecasted, the characteristics of modern innovative methods of neurore-search are described and causes that hold back their implementation in activities of research companies in Ukraine are explored.

Marketing research connects an organization with consumers through information. Using reliable information results firstly in reducing risk of decision-making that may lead to unfavorable outcome. Secondly, It allows taking optimal decisions for company development with greater extent of probability. Marketing managers may seek advice from marketing research specialists, and indeed it is important that research reports should specify alternative courses of action and the probability of success, where possible, of these alternatives. However, it is marketing managers who make the final marketing decision and not the researcher. The second observation, that marketing research does not guarantee success, is simply recognition of the environment within which marketing takes place.

If the decision is made to hire a marketing research firm, a company has a wide array of choices from small boutique firms to full-service research agencies. Full-service agencies, called “full-servs” within the industry, have the capability of conducting all types of research, including focus groups, individual interviews, telephone surveys, mail surveys, Internet surveys, and more. These companies start with the research objectives the client firms want to accomplish. The full-serv will then design the study, collect data, analyze the data, and make a report.

While full-service research firms offer a full array of services, boutique firms specialize in either a particular type of research or a particular type of audience. For instance, Think Now Research focuses only on Hispanic respondents and firms that want to research the Hispanic market. EC Insights is a boutique research agency that specializes in providing meaningful insights and strategic guidance for a brand throughout its life cycle.
In stable periods of the development of society, where the rules are known and implicitly performed by the majority of economic agents, the results of market interactions usually mutually beneficial and predictable for all market participants. Another situation is formed on the market in periods of political or economic changes. In these times of market agents engaging in new forms of interactions for the production of other economic or social order are trying to develop new rules that meet their own interests and yet being unknown to other market participants become ineffective for most market participants.

For making strategic decisions, long and short-term planning, to determine company’s behavior on the existing market as well as when entering new markets and to achieve the highest success, the most complete and objective information about the market in general and consumer perception of your product and its brand is required. We find that marketers in each setting indeed display significant differences in their branding and selling strategies, their use of message appeals, and their use of cues, links, and hash tags for information search. We tested seven hypotheses about how the market players chose the marketing agencies which were based on these differences and dateline seven main factors. Also, we found that the characteristics of B2B and B2C tweets shifted over time. Our results indicate some differences in the usage of social media message strategies by B2B and B2C marketers. In B2B tweets, corporate name branding is more frequent than in B2C tweets. The use of functional appeals was higher in B2B tweets than in B2C tweets.

In the article we describe the main differences between B2B and B2C markets and target the main agencies which are exist in Ukrainian market today. The two disciplines of B2B and B2C market research, though employing many of the same research tools and techniques, both have very differing requirements, traits and skilllets.

The system of main factors which have influence on process of making decision to use a service of marketing agencies for medium and small enterprises were built.

The results of research paper could be implemented in business activity of medium and small enterprises in the process of making decision for looking to the
partner relations with marketing agencies. Deep structured analyze of market of marketing research could help managers in the process of creating the canvas for marketing strategy and managing of enterprise in the crisis economical situation.

Key words: marketing; marketing research; market; market research; structured analysis; B2B; B2C; marketing agencies.

References


THE ELABORATION OF THE MARKETING STRATEGY OF DEVELOPING POULTRY FARMING ENTERPRISES

The research is aimed at developing the marketing strategy of the poultry farming enterprise on the basis of branding and co-branding, on the pattern of Podilsky broiler limited company (Khremenchytsk oblast, Dunayevetsky district) and Kuryacha family (its hypothetic trade mark) which was established for marketing the enterprise produce at the regional foodstuffs market of Zhytomyr thought franchisee of Nasha Riaba trade mark of Khraban private company which represented the interests of Myronivsky Khliboprodukt private joint stock company in this region. A number of methods (monograph, analysis and synthesis economic comparison) were used with the aim of generalizing the author’s views related to elaborating marketing strategies of the further development of poultry enterprises on the basis of brand approach.

The research concluded resulted in selecting the marketing strategies of the further development of Podilsky broiler limited company at the regional market of poultry meat: the strategy of occupying the niche on the initial stage of branding; the strategy of integration and cooperation – uniting their efforts with another producer (another trade mark) on the principles of co-branding on the second stage of branding. Myronivsky Khliboprodukt company was chosen as a partner for cooperation and integration efforts. The company was offered the strategy of integrative growth-uniting efforts with the competing enterprise at the regional market.

The scientific novelty of the research results obtained lies in the formation of a strategic marketing alliance between Myronivsky Khliboprodukt private joint stock company and Podilsky broiler limited company on the basis of co-branding. The interrelations within the framework of the alliance must be built up on the club-oriented principles.
The practical importance of the research conducted lies in the fact that under the condition of the alliance formation the poultry enterprise will have to supplement (of convert) its strategic set of a niches with one or more strategies of the follower (the third stage of Kuryacha Riaba trade mark branding): a) the strategy of compilation: a full-scale use of various strategies of the alliance participant leader (commodity, price, sales and advertising activities); b) the strategies of imitation the use of separate elements of leader strategy along with making certain alterations in packing or in the components of the marketing complex; c) the strategies of adaptation: the use of a brand (branding) of the leader as a basis for its further improvement and adaptation to market conditions; d) the strategy of the integrated product: both participants of the strategic alliance take the competitive advantages of both brands (branding) with the aim of reaching the synergetic effects.

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**VIII. Financial and credit system**

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**MECHANISMS AND SPECIFIC OF CRISIS BANK BUSINESS ARE IN FORMER SOVIET COUNTRIES**

World finans crisis of 2007–2008 years overcame simultaneously the markets of crediting, insurance and securities, and witnessed these that the problems of maintenance of financial stability were not properly appraised.

The real processes developed variously in them, that it was contingently the degree of openness of economies of these countries and state them financial systems. Results of fight against a crisis consequence also were different. Therefore research of experience of countries of overcoming of crisis are of interest for a study, as it can help in development of measures of overcoming and prevention of their distribution in the future in Ukraine.

Questions which touch mechanisms and specific of crisis bankivnictva in countries probed in labours of such scientists, as N. Esebua, R. Medvedev, L.B. Vardanskyy, Ye. Rustamov but other.
However in most scientific researches little attention is spared exactly the specific of crisis bankivnictva in countries. All of it testifies to actuality of theme, and consequently research stipulated a choice straight in scientific and practical aspects.

A research purpose is development of theoretical, methodological positions and practical recommendations in relation to the mechanisms of crisis bankivnictva in countries. In basis of researches works are fixed both scientific (analysis, supervision) and special, methods of cognition, which are used for research of instruments of overcoming of bank crises.

Questions which touch konkurent of national economies, to their readiness to the changes and new calls, in modern terms purchased an important value in countries.

An own way of development of Republic is Byelorussia begun with development of perspective model of economy. Will mark the turn that on the economy of Byelorussia became the characteristic signs of negative influence of financial crisis: falling is a sale of the Byelorussian commodities decrease in demand on products, which was unacceptable, as the Byelorussian economic model was formed as a model export oriented economies. That touches bank a sector, here the antikrizis policy of Byelorussia was conducted mainly for maintenance of liquidity of banks.

To overcoming of bank a crisis in Georgia an international financial help helped sufficiently the banking system of Uzbekistan is poorly computer-integrated in the world financial system. By a bank crisis the economy growing of Latvia, which was before supported demand and accessible credits, was shut-down. A main problem was become by a large credit load in a private sector. In the bank sector of Estonia before a crisis jars prevailed with the capital of skandinavskikh countries, the sindiciyovani credits of which, as well as in Latvia, resulted in a bank crisis.

More painfully a world financial crisis struck on the bankings systems of those postradyanskikh countries, which most depended on an international capital market. It is such countries as Ukraine, Russia and Kazakhstan. At the same time bankings systems of Turkmenistan, Uzbekistan, Byelorussia and Estonia, a world crisis touched relatively easily.
It is expedient to mark that world finans crisis and strengthening of international economic competition most countries compelled to revise the economic and tax policy. Such situation resulted in a necessity to search the optimum ways of exit from a crisis, increase of competitiveness of economy and mobilization of financial resources for support of unscreened layers of population. Most countries on the modern stage conduct reformation of the tax systems in the direction of decline of the tax loading on the mobile factors of production and transference of him on taxes on consumption and natural resources as such which does not influence on the mobile factors of production and does not restrain the economy growing. Bank industry of postradyanskikh countries touched mainly and wave of world financial crisis, which spread from countries with the developed economy.

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RATIONALIZATION OF CONCEPTUAL GOING IS NEAR ESTIMATION OF BASIC FACTORS WHICH INFLUENCE ON RESULT OF MANAGEMENT OF ASSETS AND PASSIVE VOICES OF BANKS

Modern macroeconomic imbalances of the global financial system and development processes of financial integration and globalization, political, social and economic instability have become increasingly complex and diverse nature, which greatly complicates the management of assets and liabilities of banks. Ensuring the efficiency of banking institution in modern times of financial instability is not possible without the use of modern methods of economic-mathematical modeling and economic and statistical analysis. The article is devoted to the justification of the conceptual approaches to the assessment of the main factors affecting the management of assets and liabilities of the banking institutions of Ukraine. During the study applied multivariate linear regression analysis of the impact of major factors on the management of assets and liabilities of Ukrainian banks – net interest margin by which built the economic-mathematical model.

The functioning of the banking sector of Ukraine in modern conditions of global imbalances and the financial and economic instability and loss-making activities of special importance of improving the management of assets and liabilities. In the world of international banking practice the management of assets and liabilities, such
as the level of efficiency is considered as one of the most important factors of stability, financial soundness and profitability of the Bank. One of the key performance ratios, which reflect the efficiency, skill and rational decision-making in the area of asset and liability management acts – net percent margin of the bank. This indicator also assess the ability of banking institutions to create interest income by using total assets as to achieve the objectives of the study author made assumptions about the impact of key factors on the outcome of Asset and Liability Management – net interest margin.

The research, detection and quantification of the factors affecting the performance of the bank – a classic problem that is traditionally solved by statistical methods, which are based, are relevant construction and analysis of mathematical models. For multivariate models or phenomena appropriate to use the method of multiple correlation and regression analysis that enable research to quantify the internal and external effect relationships between factors forming model and establish patterns of functioning and development trends studied resultant variable.

To assess the impact of various factors (X1, X2 ... Xn) on the net interest margins of banks (Y) is described by multivariable linear regression is given by:

\[ Y = C + at + b\text{Bankingt} + Eit \] (1)

where \( Y \) – output indicators characterizing the result of asset and liability management of banks (net interest margin);

\( C \) – free term derived regression equation;

\( at \) – the parameter vector of regression coefficients;

\( \text{Bankingt} \) – vector of variables describing the specifics of banking institutions;

\( Eit \) – random error distribution which depends on the independent variables.

Application in banking practice mathematical models to view existing methods of economic analysis, use much more information to deepen quantitative economic analysis, a more rational and efficient financial management policy bank. Using mathematical modeling in the banking sector in the current global financial instability is important and ensures efficiency and effectiveness of management decisions in the management of assets and liabilities of banks. In international banking practice
appropriate level of banking provided the rational and optimal processes implemented asset and liability management of banks.

The main purpose of banking institutions in the field of asset and liability management is to maximize the financial result – net percent margin. In a study grounded classification of factors influencing the outcome of asset and liability management of banks, analyzed and developed economic and mathematical models for different period of time with different numbers of factors by constructing multivariate correlation and regression models.

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CAPITAL INVESTMENTS IN UKRAINE: MODERN TENDENCIES AND PROSPECTS OF DEVELOPMENT

Capital investment is a fundamental parameter of the reproductive process that determines the possibility for renewal of fixed capital, implementing structural reforms, sustainable long-term economic and social development of the country.

However, the dynamics of the Ukrainian economy is characterized by the presence of number of systemic problems requiring urgent solutions and create risks for further economic growth.

The aim of the articles to study modern tendencies in the dynamics and structure of capital investments in Ukraine, substantiation of the main reasons of decrease in investment activity and critical assessment of the future prospects of investment into the national economy.

The following general and scientific methods were used in research process, including: a method of synthesis – to study current trend sand prospects of capital investment development; systematic approach – for substantiation reasons of decrease in investment activity in the country; special statistical methods – to assess the dynamics and structure of capital investments.
The dynamics of capital investments in Ukraine over the past five years has been analyzed in the article. This dynamics is characterized by unsustainable trends and demonstrates the decline in investment activity of domestic enterprises in recent years.

Their structured as been researched by the forms of reproduction, objects of investment and funding sources. It has been proved that there productive structure of capital investments is quite progressive. However, it is reasonable to focus funds exactly in the active part of material intangible assets.

It has been concluded that the main direction for improving the efficiency of investment activity and strengthening of its motivation is directing capital investments exactly in the acquisition, creation or construction of new facilities of intangible assets. It has been established that investments in intangible assets remain the undervalued direction of investment in Ukraine, which is a national treasure and a key strategic resource for domestic economy.

It has been out lined the reasons for unfavorable investment climate and factors that reduce the investment attractiveness of the country, the main ones, according to the author, are: the war, structural degradation of the economy, the lack of reforms, total corruption at various levels of government, imperfect legal base, burdensome tax system, instability of the national currency, loss of confidence to the banking sector and the inability to attract credit resources because of their high cost and the low level of transformation of savings for the population and gains of business in investments.

It has been determined the future prospects of investment in the national economy and substantiated that the key for improving the investment climate in the country has been the signing and ratification of the Association Agreement and Free Trade Zone between Ukraine and the EU, which opens up new opportunities for the national economy, but at the same time requires the implementation of fundamental reforms associated with the modernization transformations.
The obtained results of research are the basis for solving practical problems to attract capital investment as a key factor in the efficient functioning of the economy in Ukraine.

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THE ECONOMETRIC MODEL ESTIMATES THE CAPACITY OF THE MARKET OF PRODUCTS OF INDUSTRIAL ENTERPRISES OF UKRAINE
The aim of the study is to develop an econometric model for estimating the capacity of the market of products of industrial enterprises, the gradual implementation of quantitative assessment of market capacity and overall market industries, in particular. The identification of the optimal method of research, analysis of existing methodologies for assessing and identifying their advantages and disadvantages.

Theoretical and methodological basis of the research consists of fundamental principles of economic theory, modern concepts of strategic management activities of enterprises, the concept of management and marketing, scientific works of domestic and foreign scholars on the organization of marketing research of industrial enterprises.

The results of the study allow us to effectively plan the activities of the industrial enterprises and to increase the effectiveness of decisions and goals in conducting marketing research of industrial enterprises, the revision of the fundamental approaches to the organization of the marketing research process, their comprehensiveness and consistency. To assess the capacity of the market of products of industrial enterprises proposed to use a mathematical model, which is based on a combination of production method and a method that takes into account the purchasing power index, identifies untapped potential market in the context of expanding offerings on it, the dependence of the capacity of the market of industrial products from a number of factors (on the basis of the method of principal components) and takes into account their stochastic nature (based on the method of multiple regression), defines the features of pricing in the market (based on the use of Markov chains) and the influence of the qualitative aspects of the produced goods to the market demand of products of industrial enterprises (Koyk’s model).

With the aim of solving problems of identification of the advantages and disadvantages of existing methods and the creation on their basis of the most appropriate method of assessment of market capacity of the industries analyzed, the most common approaches for the quantitative assessment of market capacity.
Evaluation of changes in macroeconomic indicators is proposed on the basis of the regression analysis, which corresponds to the chosen concept of economic-mathematical modeling of the proposed scientific and methodical approach of evaluating the capacity of the market industry.

The scientific novelty identification of the optimal method of research assessment of market size, analyzes the existing methods of assessment, and identified their advantages and disadvantages. First developed a scientific and methodical approach to the assessment of market capacity of industries, which proposed to formalize in the form of resultant linear multiple regression of level of dependence on four relevant factors (elasticity of demand, the price level, the change of macroeconomic indicators, product quality) through a combination of production method and the method based on the purchasing power index.

The conclusions and recommendations of the study brought to the level of practical projects which improve the efficiency of the industrial enterprises of marketing research that contributes to the improvement of management efficiency of business processes of industrial enterprises.

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