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Urgent problems of present-day economics' development, different ownership enterprises operation and development, investment and innovative activity, increasing national economy's competitiveness, regional development are reported.

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ЗМІСТ TABLE OF CONTENTS

Частина 1 Part 1

ЕКОНОМІКА ТА УПРАВЛІННЯ НАЦІОНАЛЬНИМ ГОСПОДАРСТВОМ NATIONAL ECONOMY MANAGEMENT AND ECONOMICS

<i>Shkarlet S. M., Dubyna M. V., Tarasenko A. V.</i> Basic descriptors of the information economy development	8-15
<i>Shkarlet S. M., Khomenko I. O., Kontseva V. V.</i> Actual problems of formation and funding of the state road funds	16-20
<i>Bondaruk T. G., Bondaruk I. S., Bondaruk O. S.</i> Conceptual basis of mechanism of ensuring budget security	21-28
<i>Voynarenko M. P., Mykolyuk O. A.</i> Strategic energy security outlook formation of Ukraine under European integration process	29-37
<i>Deriy Z. V., Lysenko I. V., Lysenko N. V.</i> Evolution of the scientific thought for the environmental safety management of the state	38-40
<i>Kuzmin O. Ye., Adamiv M. Ye., Shpak Yu. N.</i> Harmonization of information support of socio-economic diagnostics of business-structures under the conditions of European integration	41-47
<i>Khodzhaian A. O.</i> Strategic partnership as a form of innerstate cooperation	48-53
<i>Bilan Yu. V., Nitsenko V. S., Samoilyk Iu. V.</i> Conceptual modeling of agri-food market development under economy's globalization	54-61
<i>Gryshova I. Ju., Negodenko V. S., Shestakovska T. L.</i> The methodological principles of determining the level of performance of the functions of consumerism	62-67
<i>Shevchuk O. A., Shevchuk O. V.</i> Three-level model of organizing state financial control	68-75
<i>Dziekanski P.</i> Economic effectiveness of the activities of local self-government units in the light of the municipality financial resources	76-82
<i>Lyskova L. M.</i> The effects of the increase in trade cooperation between Ukraine and EU in agricultural sector: empirical evaluation	83-91
<i>Poyda-Nosyk N. N., Bacho R. J., Vdovenko N. M.</i> Comparative characteristic of development trends in the Polish and Ukrainian insurance markets: conclusions for Ukraine	92-98
<i>Yarosh-Dmytrenko L. O.</i> Export activity of mashine-building enterprises within transformation of Ukrainian foreign trade	99-106
<i>Petrushka O. V.</i> Peculiarities of formation and implementation of corporate pension programs in Ukraine	107-110
<i>Aparov A. M.</i> «Entrepreneurship» as a key category of economic law and economic sciences: research through the prism of comparative analysis	111-116
<i>Yanchuk A. O., Markova Ie. Yu., Voronzhak P. V.</i> The tools of the financial-credit mechanism of the state regulation of the development of agricultural production and their efficiency	117-122
<i>Doniy N. E.</i> Economic and social aspect of creativity	123-126
<i>Honcharenko I. H., Berezina E. Yu., Shevchenko A. M.</i> The problem of corruption and legalization of money laundering	127-135
<i>Olifirenko L. D.</i> Functional review of institutional mechanism in the context of interrelations of mechanisms of regulation of business entities development	136-144
<i>Chechel O. M.</i> Transformation functions of state regulation on the condition of country's participation in integration formations	145-151
<i>Гонта С. В.</i> Ментальні детермінанти розвитку національної економіки України	152-158
<i>Nebotov P. G.</i> Experience of leading countries in building mechanisms of export control and areas of implementation of such experience in Ukraine	159-164

**РЕГІОНАЛЬНА ЕКОНОМІКА
REGIONAL ECONOMICS**

<i>Vdovenko N. M., Nakonechna K. V., Samsonova V. V.</i> Mechanisms and tools of supply regulation in agricultural sector of economy	165-169
<i>Yakymchuk A. Y., Valyukh A. M., Akimova L. M.</i> Regional innovation economy: aspects of economic development	170-178
<i>Yakymchuk A. Y., Navrotskyi R. L., Kovshun N. E.</i> Natural resources potential as innovative and investment development prospect	179-186
<i>Zakharchenko S. V.</i> Performance as a basic factor of competitiveness of Ukraine and its regions (the assesment is done according to IMD-Lausanne methodology)	187-192
<i>Rozum P. I., Liubezna I. V., Kalchenko O. M.</i> Improving efficiency of using agricultural land	193-196

**ІННОВАЦІЇ
INNOVATIONS**

<i>Kurmaiev P. Yu., Bayramov E. A., Podzihun S. M.</i> Creating a system of evaluation of efficiency of state support policy for innovative entrepreneurship	197-203
<i>Andrusiv U. Ya., Galtsova O. L.</i> Evaluation of innovation activity of construction enterprises	204-215
<i>Реферату / Abstracts</i>	216-224
<i>Відомості про авторів / Authors data</i>	225-236
<i>Правила оформлення та подання рукопису до журналу / The rules of formatting and publishing the article in the journal</i>	237-240

**Частина 2
Part 2**

**ЕКОНОМІКА ПРАЦІ
LABOUR ECONOMICS**

<i>Goncharenko O. G.</i> The formation of the monitoring system of innovative staff activity	8-12
<i>Kuchko I. I.</i> Using the factors of labour productivity growth as a direction of decreasing the informal sector of economy	13-17
<i>Zagirniak D. M.</i> Educational pragmatism divergence in the context of professional qualification conformity	18-28

**УПРАВЛІННЯ ПІДПРИЄМСТВОМ
ENTERPRISE MANAGEMENT**

<i>Gonchar O. I., Polishchuk I. I.</i> Synergic approach in marketing potential management of the enterprise	29-33
<i>Knyaz S. V., Heorhiadi N. H., Krasilych I. O.</i> Technology of formation of enterprise export-import activity mechanisms	34-42
<i>Kosenko O. P., Kobieliyeva T. O., Tkachova N. P.</i> The definition of industry park electrical products	43-50
<i>Leonov, S. V., Vasilyeva T. A., Shvindina H. O.</i> Methodological approach to design the organizational development evaluation system	51-56
<i>Sharko M. V., Zaitseva O. I., Gusarina N. V.</i> Providing of innovative activity and economic development of enterprise in the conditions of external environment dynamic changes	57-60
<i>Bokovets V. V., Zamkova N. L.</i> Method and the methodology of forming an organizational and economic mechanism of corporation's management	61-65
<i>Harafonova O. I., Zhosan G. V., Yankovoi R. V.</i> Distinctions and features of ISO 9001:2015 standard implementation in the context of social and strategic development of enterprises	66-71
<i>Cherchyk L. N., Kolenda N. V., Matviichuk N. M.</i> Models of social entrepreneurship	72-76
<i>Bielialov T. E.</i> Assessment of the external environment for the purpose of financial planning of light industry	77-81
<i>Zakharchenko O. V.</i> Assessment of waste formation and prospects of implementing environmentally friendly wasteless technologies in livestock industry	82-88

<i>Shabaturo T. S., Kravchuk A. A., Hnatieva T. M.</i> Model of economic development enterprise in the context of European integration	89-94
<i>Andriyiv N. M.</i> Valuation of the institutional supply of the development of the competitive trading entrepreneurship in Ukraine	95-102
<i>Khilukha O. A.</i> Corporate governance and the Ukrainian corporate enterprises development	103-107
<i>Cherchyk A. O.</i> Essence and mechanism components of forest enterprises ecological and economic security provision	108-112

ФІНАНСИ. БАНКІВСЬКА СПРАВА FINANCE. BANKING
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<i>Kartseva V. V., Remnova L. M.</i> Conceptual bases of financial controlling in the Ukrainian system of consumer cooperatives in the context of the inclusive development paradigm	113-118
<i>Seliverstova L. S., Bondarenko O. S.</i> The impact of the integration processes on the development of the approaches to managing corporate finance	119-123
<i>Tyshchenko V. F., Shigol F. A., Ostapenko V. M.</i> Methodical approach to the formation of the public-private partnership financial potential	124-130
<i>Ніколасенко Ю. В.</i> Державне регулювання і фінансова безпека банківського сектору України : проблемні питання та шляхи вирішення	131-137
<i>Biloshkurska N. V., Biloshkurskyi M. V., Chvertko L. A.</i> Influence of the security market condition on the collective investment development	138-142
<i>Ivanova L. B., Margasova V. G., Peretiatio Y. M.</i> Tax policy as a regulation instrument of renewal of the debt's solvency	143-147
<i>Tofan I. N., Ahres O. H., Shmatkovska T. O.</i> Problems in administration of tax on real estate other than land in Ukraine	148-153
<i>Shuliuk B. S.</i> Financing and organization of public procurement in Ukraine: problems and directions of solving	154-158
<i>Puzynyi V. F.</i> Tax management of large taxpayers in the light of cooperation evolution with fiscal authorities (domestic and foreign experience)	159-165

МЕНЕДЖМЕНТ MANAGEMENT

<i>Stoyanova-Koval S. S., Ghalycjkyj O. M., Nikoljuk O. V.</i> The strategic imperatives of institutional regulation of the investment processes in the food industry	166-171
<i>Strelnyk S. O.</i> Global entrepreneurship as an object of interdisciplinary researches	172-176
<i>Kaidashev R. P., Romanenko Y. A.</i> Psychological types in the specifics of the court activity	177-183
<i>Parkhomenko-Kutsevil O. I.</i> Innovative approach to civil servants and local government officials training	184-189
<i>Shandruk S. K., Krupnyk Z. I., Osetrova O. A.</i> Issue of formation of responsible attitude to health in modern youth	190-196
<i>Реферату / Abstracts</i>	197-205
<i>Відомості про авторів / Authors data</i>	206-217
<i>Правила оформлення та подання рукопису до журналу / The rules of formatting and publishing the article in the journal</i>	218-222

ЕКОНОМІКА ПРАЦІ

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O. G. Goncharenko, Doctor of Economic Sciences, Professor**О. Г. Гончаренко**, д. е. н., професор**THE FORMATION OF THE MONITORING SYSTEM OF INNOVATIVE STAFF ACTIVITY****ФОРМУВАННЯ СИСТЕМИ МОНІТОРИНГУ ІННОВАЦІЙНОЇ АКТИВНОСТІ ПЕРСОНАЛУ**

Urgency of the research. Personnel management in the penal system is a process that is due to specific features of penitentiary department, and objectives defined at the present stage of reform. Achieving the strategic and tactical objectives, possible only if the assessment of professional skills, personal qualities and growth prospects of workers.

Target setting. The aim of effective personnel management ensured effective system for its evaluation and certification. Availability of shortcomings in the evaluation process of personnel is a factor that affects the efficiency of the penal system.

Actual scientific researches and issues analysis. Problems related to the assessment of business and personal qualities of staff examined in the works of foreign and local scientists D. Aaker, A. Antonyuk, S. Honcharov, J. Greyson, O. Zaharov, K. Kovalchuk, F. Stremnikov, A. Kibanov and others.

Uninvestigated parts of general matters defining. Despite the considerable theoretical development of the problem, there is no single approach to understanding the value of staff in the strategic development of the penal system.

The research objective. The article investigates business performance evaluation system of staff personal development of the penal system.

The statement of basic materials. In terms of actual reform of the penitentiary department is to develop an effective system of personnel evaluation that reveals extent to professional, business and personal qualities of the employee. In order to optimize human resources management system proposed introduction of monitoring activity management, providing evaluation training, growth potential and analysis of innovative activity.

Conclusions. The proposed system is to assess the level of qualification of certified and hired staff of the correctional system, and determine the value of employee penitentiary department of the country.

Keywords: management; personnel; certification; monitoring; rating; qualification; business and personal qualities.

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Актуальність теми дослідження. Управління персоналом в кримінально-виконавчій системі є процесом, який обумовлений специфічними особливостями пенітенціарного відомства, та завданнями визначеними на сучасному етапі реформування. Досягнення стратегічних і тактичних цілей, можливе лише за умови оцінки професійних здібностей, особистісних якостей та перспектив зростання працівників.

Постановка проблеми. Завдання ефективного управління персоналом забезпечується ефективною системою його оцінки та атестації. Наявність недоліків в організації процесу оцінки персоналу, є фактором, що впливає на ефективність функціонування кримінально-виконавчої системи.

Аналіз останніх досліджень і публікацій. Проблеми пов'язані з оцінкою ділових та особистісних якостей персоналу розглянуто у працях закордонних та вітчизняних вчених Д. Аакера, А. Антонюка, С. Гончарова, Дж. Грейсона, О. Захарова, К. Ковальчука, Ф. Стремнікова, А. Кібанова та інших.

Виділення недосліджених частин загальної проблеми. Незважаючи на значну теоретичну розробку даної проблеми, відсутній єдиний підхід до розуміння цінності персоналу в стратегічному розвитку кримінально-виконавчої системи.

Постановка завдання. Стаття присвячена дослідженню системи оцінки ділових характеристик особистісного розвитку персоналу кримінально-виконавчої системи.

Виклад основного матеріалу. В умовах реформування пенітенціарного відомства актуальною є розробка ефективної системи оцінки персоналу, що дозволяє виявити ступінь відповідності професійних, ділових та особистісних якостей працівника. З метою оптимізації системи управління персоналом пропонується запровадження моніторингу активності менеджерів, що передбачає оцінку кваліфікації, потенціал зростання та аналіз інноваційної активності.

Висновки. Запропонована система дозволяє оцінити рівень кваліфікації атестованого і вільнонайманого персоналу кримінально-виконавчої системи, та визначити цінність співробітника для пенітенціарного відомства країни.

Ключові слова: управління; персонал; атестація; моніторинг; оцінка; кваліфікація; ділові і особистісні якості.

Urgency of the research. The ensuring the achievement of strategic objectives and economic growth is due to the formation and accumulation of the human capital. The current model of economic growth is based on the resources which are inexhaustible: knowledge, creativity, human intelligence

ЕКОНОМІКА ПРАЦІ

and they form the human capital [2]. Personnel management in the penal system in the current situation is a complex process that is caused by the specific features of the functioning of the prison system and requirements for staff. It's impossible to determine the ability of staff to work and professionalism by the personal file. To improve the social and economic efficiency of the penal system the personnel assessment is held. Personnel assessment gives an idea to the employee about his done work and influences the motivation for further work.

Target setting. The task of effective personnel management in terms of reforming the penal system comes to the level of strategic objectives and creates a new approach to understanding the value of the staff. The creation of a modern personnel management system of the penitentiary system is provided by the effective system of its evaluation and certification. Nowadays, in the institutions of the penal system, there are some drawbacks in the process of evaluation and personnel appraisal and management issues of monitoring activities are not investigated.

Actual scientific researches and issues analysis. The problems which are related to the assessment of business and personal qualities of the staff, determination of professionally qualification level and the results of the work are discussed in the writings of foreign and domestic scientists: D. Aaker, A. Antoniuk, S. Goncharov, J. Grayson, A. Zakharov, K. Kovalchuk, F. Stermikova, A. Kibanova and others. They do not take into account the specific characteristics of the staff work of the penitentiary system that ensure the achievement of the strategic goals, its operation and performance of the government functions.

Uninvestigated parts of general matters defining. The changing of the organizational and functional structure of the penal system and the nature of its tasks are the necessities of the effective personnel management. Nowadays, new approaches to understand the value of strategic personnel development are formed. Qualitatively new approach in the management of human resources is an awareness of the importance of talented individual the abilities of which can bring the organization to a new level [7]. The staff is a special resource that is able to implement current reforms.

The research objective is in the formation of the personnel evaluation of the penal system which is based not only on an assessment of qualification and professional level, as well as on specifications and business activity monitoring staff.

The statement of basic materials. The dialectical relationship of the modern concepts and theories of the personnel management makes it possible to study the target determinants. In the research methodology the target determinant determines the directions of further development of the basic concepts of the personnel management and integration [6]. One of the properties of the penal system as a complex socio-economic system is its dual nature which is connected with the presence of a managing and managed subsystems, as well as economic and social development goals. The tension of economic objectives of the managing and managed subsystems is in the dialectical relationship between economic goals of the system and individuals. The integration of individual economic objectives in socio-economic system led to the formation of the concepts of a person as an economic resource that ignores its social objectives and requirements: implementation of creativity, initiative, culture and self-expression. The understanding of the social goals of individuals is realized in the environment is the one of the basic human conflict as an economic resource.

The basis of the socio-economic system is a human and money capital. Any socio-economic system without money capital is a social system, and without human capital is an economic one. The investigation of the unity processes of the social and economic system shows that in the process of its development there is a transformation of goals and means of their achievement.

The dialectical relationship between economic and social in the socio-economic system suggests the possibility of the researching of the internal environment as the spheres of production and consumption. This significantly extends the methodology to study the relationship of the categories of value (economic value) and use value (social utility). The increasing of the value of money capital (economic value) is achieved under another equal conditions of the reduction in economic value (cost) human capital identically to the social utility (use value). The reducing of economic value (cost) of human capital at the same time reduces the social utility (use value) of money capital. There are another variants of options for the relationship between value (economic value) and use value (social

ЕКОНОМІКА ПРАЦІ

utility) money and human capital. According to F. Stermikova the value goods (resources) are the result of the interaction of two components: utility and value [8]. The value of the staff which is used in the penal system is determined by its utility and value. For the penal system and for the process of production of public goods which are produced by it for the society. In real economy the category of value, usefulness and cost of acquiring appropriate forms of supply, quality and price. [7] The determining of the level of quality and price of labor resources of the penal system is one of the objectives of the staff management, and allows to evaluate the activity of each employee and set the appropriate level of remuneration.

According to O. Zakharova the ensuring of the stable process of internal professional development of the staff provides decent working conditions, health protection, disease prevention, the motivation of employees to the professional and career growth, enabling proper rest [5].

Nowadays, the development of the effective system of personnel assessment of the penal system is urgent. The evaluation of the staff is a procedure that is performed to identify the extent to which professional, business and personal qualities of the employee, quantitative and qualitative results of his work [3]. The evaluation of the civilian and certified staff of the penal system has two areas: assessment and the evaluation of the competence that allows to determine the need for education, upgrading and the compliance position. A. Kibanov considers the certification of the staff as a procedure for determining the qualifications, the level of knowledge, practical skills, business and personal characteristics of workers, quality of work and its results and determine their conformity of the positions (discrepancy) as [9]. We believe that the current system of evaluating staff of the penal system does not meet modern criteria of development and reforms undertaken by the Ministry of Justice because they do not take into account the motivation of the staff. For the senior executives and specialists of this evaluation system is ineffective because it does not take into account the innovative activity and desire for the professional growth. Foreign scientist hold the opposing views on the appropriateness of different methods of evaluation of the staff and the level of their objectivity.

In order to optimize management system of the staff in the penal system, namely its assessment, it is proposed the introduction of monitoring activity of managers. The innovation activity of managers is a promising area of monitoring and reflects the dynamics of qualitative changes in the organs and institutions of the penal system. The degree of real participation of the staff in solving the set tasks is characterized by individual innovative activity. High-quality professional development of the manager and his staff enhances the effectiveness of innovation prison system.

The monitoring of innovative activity involves two aspects: the monitoring of results, which includes assessment and monitoring of performance skills and capabilities that provides analysis of the characteristics of qualifying activity. A well-known expert in the field of strategic management D. A. Aaker found a very good formulation: "The principles of the competitive advantages, assets, competencies, synergy ... their specificity is determined by differences in the competence of the staff and organizational culture" [1]. The monitoring of performance let us to evaluate the level of complexity of the set tasks which are solved by the manager or the specialist, including the capacity for innovation and creativity. The monitoring of the professional qualifications includes assessment of professional competence, motivation and innovative resources of the professional growth. To evaluate the professional competence, the complex of diagnostics is used, and it includes tests and analytical tasks with specific situations (Case Method).

The competence of employees working in different structural divisions and institutions of the penal system should not be assessed equally. The content of tests is determined by the specific activities and duties. These tests can be applied in one structural division where one object of the staff work connects with employees.

The solution of the situational problems (cases) is an effective way to assess professional competence. The situation is modeled according to the position occupied by the employee. You can apply two methodological approaches "case - tell" and "case - do." "Case - tell" let us to evaluate the actions in a particular situation that may happen to them in the performance of official duties. "Case-do" can apply the method of simulation game, to assess the actions of employees in certain conditions

ЕКОНОМІКА ПРАЦІ

in real time. The advantage of this method is that the situational tasks are for the identifying practical skills.

To achieve the greatest return from the investment into human capital may only grant the employee the opportunity to realize his knowledge and skills in practice and create a positive motivational climate and to interest his own development. [6]

The evaluation of performance through a set of competent diagnosis does not give a complete information about the level of training, but notes shortcomings that hinder to work in a particular position. This system allows to make flexible decisions on further training and the career development of the worker. The evaluation of professional motivation of the specialist is determined by using tests that are in sufficient quantity and which allow to involve the specific conditions of each employee.

The resources of the professional development of the manager let us to assess the practical experience of management activities and special knowledge which the manager has and which he can use in his careers. The professional resources of the manager should consist of such components as:

- 1) management - knowledge and practical skills used in managing of people;
- 2) technology - knowledge of the laws of Ukraine and regulations of the Ministry of Justice;
- 3) special - expertise in records management, document management, meetings, negotiations, foreign language skills.

The evaluation of professionalism let us to determine the employee's career prospects and the future in judicial system.

The monitoring of the activity of management's rating system gives an assessment of employees of the penitentiary system. The rating system let's to evaluate staff management through the usage of individual and quantitative performance - ratings. The individual rating of the head of the structural division is a measure of the effectiveness of his work and innovative activity that characterizes the value of his work, significance and contribution to the development. The growth of the ranking allows employees to receive higher salary for his work and provides the career growth. The individual rating is determined by the transferring the points into the unit rating.

The evaluation of the complexity of the tasks performed by the employee is made by the head of the structural division. Hierarchical distance allows the head to assess the complexity of the functions performed by subordinates for a short time.

During the evaluation of the results the performances of the work for the reporting period are compared to the forecasted indicators (quantitative and qualitative). If the specific of features that the employee do ,does not provide estimated figures, so the result of the work can be assessed by comparing the average figures of penal institution with the performance indicator.

The evaluation of the effectiveness of innovation activity provides the analysis of quality (scale, value, feasibility) and the number of proposed innovations. The evaluating of the effectiveness of employee innovation activity is done by using the method of expert evaluations. The group of the expert committee is a staffing commission, which is operated in prisons.

Conclusions. The proposed system of the staff evaluation of the penal system is an effective tool. Based on the principle of optimality, complexity it allows to estimate results and level of qualification of certified and hired personnel more accurately, and determines the value of each person of the penal system and will allow to make more flexible decisions when planning the training, career development and financial incentives.

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ЕКОНОМІКА ПРАЦІ

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I. I. Kychko, Doctor of Economic Sciences,
Associate Professor**USING THE FACTORS OF LABOUR
PRODUCTIVITY GROWTH AS A DIRECTION
OF DECREASING THE INFORMAL SECTOR
OF ECONOMY**

Actuality of the research. Among all the factors affecting the productivity we should put an emphasis at the analysis of prospects for extensive and intensive indicators due to the fact that the diversification of its sources makes it possible to choose the most appropriate models and management methods.

Setting the problem. The content and the instruments of the state influence on the informal sector of economy, the integral components of the extensive and the intensive factors of labour productivity growth have been analyzed in the article. It has been proved that labour productivity increasing due to the technique-technological improvement of the production under the conditions of the scientific and technological progress is the most appropriate.

Analysis of recent research and publications. Significant contribution in the process of systematizing the factors influencing the productivity has been made by A. G. Babenko, O. Baranovsky, V. Borodyuk, Z. Varnally, T. A. Zayets, E. P. Kachan, I. Mazur, N. V. Semykina, D. S. Sink, V. Prikhodko, E. Fejge, M. Fleychuk, Yu. Harazishvili, A. Hodzhayan, F. Schneider and others.

Setting objectives. The desire to achieve a certain level of prosperity by improving the productivity of the main job in the formal sector of the economy can be dominant in the process of legalization of the informal sector of the economy.

Presenting main material. To increase the incomes of the employees in the formal sector of economy due to increasing labour productivity using the instruments of indirect state influence such as tax benefits, holidays, dotations, target transfers, soft loans. It is worth noted that the usage of such instruments in relation to the subjects of the informal sector of economy will promote to its labour productivity growth and its gradual legalization.

Conclusions. Labour productivity as an important economic category, which provides the increased real product and income, is an important indicator of economic growth, operating income growth and unshadowing of the informal economy factor. To provide productivity growth both extensive and intensive character factors must be involved. It is proved that the most appropriate at this stage of development of Ukraine is increase in productivity due to the technical and technological improvement of production under scientific progress.

Keywords: labour productivity; extensive factors; intensive factors; scientific and technological progress.

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I. I. Кичко, д. е. н.,
доцент**ВИКОРИСТАННЯ ЧИННИКІВ РОСТУ
ПРОДУКТИВНОСТІ ПРАЦІ ЯК НАПРЯМ
ЗМЕНШЕННЯ НЕФОРМАЛЬНОГО СЕКТОРУ
ЕКОНОМІКИ**

Актуальність теми дослідження. Значення продуктивності праці набуває особливого значення, адже за рахунок напрацювання регуляторного механізму впливу на продуктивність праці у формальному секторі економіки, її мотивацію можна змінювати і обсяг неформального сектору економіки.

Постановка проблеми. У статті проаналізовані зміст та інструменти державного впливу на неформальний сектор економіки, складові екстенсивних та інтенсивних чинників росту продуктивності праці, їх переваги та недоліки. Доведено, що найбільш доцільним на сучасному етапі розвитку України є зростання продуктивності праці за рахунок техніко-технологічного вдосконалення виробництва під дією науково-технічного прогресу.

Аналіз останніх досліджень та публікацій. Істотний внесок щодо систематизації чинників впливу на продуктивність праці та неформальний сектор економіки зробили А. Г. Бабенко, О. Барановський, В. Бородюк, З. Варналії, Т. А. Заєць, Е. П. Качан, І. Мазур, В. Приходько, М. В. Семикіна, Д. С. Сінк, Е. Фейге, М. Флейчук, Ю. Харазішвілі, А. Ходжяян, Ф. Шнайдер та інші.

Постановка завдання. Бажання досягти певного рівня достатку за рахунок підвищення продуктивності праці за основним місцем роботи у формальному секторі економіки можуть бути домінуючими у процесі детінізації неформального сектору економіки.

Виклад основного матеріалу. З метою збільшення доходів працюючих у формальному секторі економіки за рахунок підвищення продуктивності праці більш дієвим є використання інструментів опосередкованого державного впливу, таких як податкові пільги та канікули, дотації, цільові трансферти, пільгове кредитування. Використання цих же інструментів по відношенню до суб'єктів неформального сектору економіки сприятиме також росту продуктивності праці в ньому та поступовій його детінізації.

Висновки. Продуктивність праці є важливою економічною категорією, яка забезпечує збільшення реального продукту й доходу, є важливим показником економічного зростання країни, чинником зростання доходів працюючих та детінізації неформального сектору економіки. Для росту продуктивності праці необхідно задіяти чинники як екстенсивного, так і інтенсивного характеру. Найбільш доцільним на сучасному етапі розвитку України є зростання продуктивності праці за рахунок техніко-технологічного вдосконалення виробництва під дією науково-технічного прогресу.

Ключові слова: продуктивність праці; екстенсивні чинники; інтенсивні чинники; науково-технічний прогрес.

ЕКОНОМІКА ПРАЦІ

Actuality of the research. The informal sector in Ukraine has complicated nature of many causes. It is also the result of individual adaptation to economic change, reduction of social programs and the forms of state support and one of the reasons for the shortfall of the budget and state social insurance funds. The complexity of the nature of the informal economy is that it should be interpreted as a system, the whole phenomenon, which consists of two interconnected subsystems: the institutional one that regulates the norms and rules of economic behavior of households, an individual, informal sector enterprises; sociocultural one regulating the workplace, the causes of economic relations informality. In this regard, the importance of productivity and motivation in the process of informal sector is particularly important, because by working out the regulatory mechanism of influence on labor productivity in the formal sector of the economy, its motivation and the volume of the informal sector of the economy can be changed. Among all the factors affecting the productivity we should put an emphasis at the analysis of prospects for extensive and intensive indicators due to the fact that the diversification of its sources makes it possible to choose the most appropriate models and management methods.

Setting the problem. Taking into account the falling purchasing power of citizens employed population tends to increase their income by both growing labour intensity and its quantity, providing employment opportunities in the formal and informal economy. But some issues concerning the perspectives of using the factors of productivity growth in the formal sector and its reduction in the informal economy, the methods of these process managing at different levels, need clarification and detailing. Thus the appropriateness of growth both extensive and intensive factors of labour productivity in terms of enterprises and workers needs studying.

Analysis of recent research and publications. Significant contribution in the process of systematizing the factors influencing the productivity has been made by A. G. Babenko, T. A. Hare [1], E. P. Kachan, N. V. Semykina, D. S. Cinco [2]. As for the informal sector, the study of various aspects of its operation has been initiated by O. Baranovsky, V. Borodyuk, Z. Varnaliy, I. Mazur, V. Prikhodko, E. Feig, M. Fleychuk, Yu. Harazishvili A. Hodzhayan, F. Schneider and others.

Setting objectives. Such motives as the desire to earn income sufficient to ensure its existence and the existence of his/her family, the desire to achieve a certain level of prosperity corresponding own vision of the world and the notion of well-being by increasing the productivity of the main job in the formal sector of the economy can be dominant in the process of legalization of informal economy. Therefore, the research of the relevant productivity growth factors has become of great importance. In this context, the aim of the paper is to study factors affecting productivity and appropriateness of their use in the process of legalization of the informal sector of the economy.

Presenting main material. The reasons that contribute to increasing the volume of the informal economy, such as the drop in production, closures, reducing the number of employees in the formal sector of the economy, the deterioration of living standards, the common causes of growth of the shadow one in Ukraine are added, creating a background of growth of shadow economic relations in the society. The most important among them are: the lack of mutually coherent, stable legislation; tax pressure that is antagonistic to the interests and abilities of the vast number of individuals and entities; no reproduction-enabling monetary and credit and financial policy, pensions and wages non-payment; the growth of the family and clan criminal organizations, government officials underestimation of public danger, the existence of the shadow economy, presenting the overcoming concepts that are false and futile legal technique in terms of their implementation; inadequacy of the forms and methods of law enforcement because of the fundamental changes in the shadow economy and economic crime [3].

In the scientific literature, there is such classification of the population that is engaged in informal activity [4]: the first group includes those people involved in activities in a forced, temporarily fashion and who are under favorable circumstances will be looking for another job; the second group, which consists of entrepreneurs who have a business, but do not want to record it because of the high level of taxation (at lowering tax rates, they can legally exist); the third group, that is made up of persons engaged in antisocial activity (fraud, prostitution, racketeering). This activity will remain the unregulated one.

Mercantilists were engaged in the study of productive and unproductive labor. The labour that brings trading profits is considered to be productive work. The work that can cover all damages at the

ЕКОНОМІКА ПРАЦІ

production and generate nation's income is believed to be productive according to J. Kene opinion [5]. He believes productivity is labor of persons engaged in agriculture, while the labour of those employed in industry and craft, is viewed by him as the unreasonable unproductive. The representatives of the classical school of political economy consider the labour that creates added value to be the productive one. Thus, Marx believed that productivity growth is decreasing the share of cost of living labor in products and increasing the share of past labor costs (embodied in the means of production), but so that the total amount of work in each unit of product decreases [6]. In this context, N. V. Semykina rightly notes that no human labor productivity growth can provide competitive advantages of the country, its sustainable economic development. Of course, the labor of the contemporary worker, based on the latest knowledge, science and technology, the use of mechanization, automation is meant here.

The vast majority of scientists limits the influence of various factors on the productivity by the level of the enterprise, while stressing: labor intensity, the level of extensive labour usage, technical and technological state of production. Productivity increases with the intensity of work (level of intensity, which is determined by the amount of physical and mental human energy spent per unit of time), where the physiological and mental capabilities of the human body are its border. The normal intensity of labor means such a flow of person's vital energy during working hours, which can fully be renewed by the beginning of the next working day in the conditions of really affordable quality of food, medical care, use of leisure time and so on. If the level of intensity increases more rapidly than the potential possibility of the human body to recover, we have to ascertain the likelihood of reducing the human capital of the country in the context of such part of his/ her life as the durability of life. Thus, the presence of a large number of jobs with highly intensive and hard work, adverse regime causes exhaustion and strain of labor potential of the country and its reproduction reducing.

If within the legally prescribed hours of work, the last is entirely spent on the productive work, it is the upper limit of the extensive use of labor. The level of the extensive use of labour shows the extent of its productive use and duration during working hours in the conditions of other constant characteristics. The better working hours are used, the less downtime and other loss of working time are and the longer working day is, the higher the level of the extensive use of labor and therefore productivity is. However, the productivity growth through extensive performance has limits in terms of legally prescribed working hours and the working week.

The source of productivity growth that has no limits, is the technical and technological improvement of production under the influence of scientific and technological progress. Due to the technological progress, labor productivity is growing so fast that enables to produce more consumer goods by using less labor. Therefore, if extensive and intensive factors have its own limits, the emphasis should be placed on the scientific and technological index of growth. This can be done by attracting investment, stimulating innovation measures of labour productivity growth.

In this context it is necessary to make a fundamental reconstruction of the existing enterprises, to change the quality of their material and technical base, to move to a fundamentally new technological systems, new generations of technology, to ensure the integration of science and production. Due to the fact that other things being equal productivity increases more rapidly with increasing costs for active elements of fixed assets - machinery and equipment, there is a need to change the priorities in structural and investment policy, so Ukraine requires to invest in the newest fixed assets, as the higher technical and economic level of fixed assets that are used in comparison with the average level of technology is, the higher will be the level of productivity of persons working for them.

In order to increase productivity more complete using of such a factor as free time is required. In its turn, rising productivity reduces the working time and increases free time. In turn, free time is a stimulus of growth in labor productivity. The rationalization of the mode of work and rest, which, as you know, involves the introduction of new, progressive work schedules and so on is important in this context. As both a need and a motive conditions are considered to be conditions, then they indirectly affect the quality of work and level of performance and stimulate employee to work more effectively. Improving working conditions involves the creation of comfort in the workplace, enabling employees arranging their desks as they see fit, but based on certain established rules. In order to strengthen labor discipline it is necessary to create a system of financial, administrative penalties and rewards. New

ЕКОНОМІКА ПРАЦІ

innovative forms of work organization, of course, can solve the problems of adaptation to the labor process increasing human needs, and are the essential condition to ensure high labour productivity.

Market principles of economy, entities' focus on profit in the minimum possible time period have reduced the cost of labor protection. The downside of this process was the increasing number of breakdowns and accidents, the level of occupational injuries. Under adverse conditions of labor and depreciation of equipment maintaining the achieved level provides a very high intensity. Therefore, the length of working hours and working week among some categories of workers exceeds the legislative norm.

The health of a particular individual is simultaneously the need of physical existence and one of the most important socio-economic need. Health is influenced by environment and lifestyle, working conditions, financial status, quality of food, environmental conditions, the level of health care. Hence the urgency is the promotion of healthy lifestyles, the combination of public policies on health, higher incomes and living standards, system complexity of the state, environmental, educational and environmental programs.

It is really so. But even a successful combination of extensive and intensive factors, the use of new technologies will have a short-term impact.

It is necessary to combine the factors of influencing labour productivity through motivation at the level of the enterprise of the formal sector of economy creating the conditions at the state level to shadow the informal sector of economy. Thus the instruments of direct and indirect influence should be used (figure. 1).

To increase the incomes of the employees in the formal sector of economy due to increasing labour productivity using the instruments of indirect state influence such as tax benefits, holidays, dotations, target transfers, soft loans. It is worth noted that the usage of such instruments in relation to the subjects of the informal sector of economy will promote to its labour productivity growth and its gradual legalization.

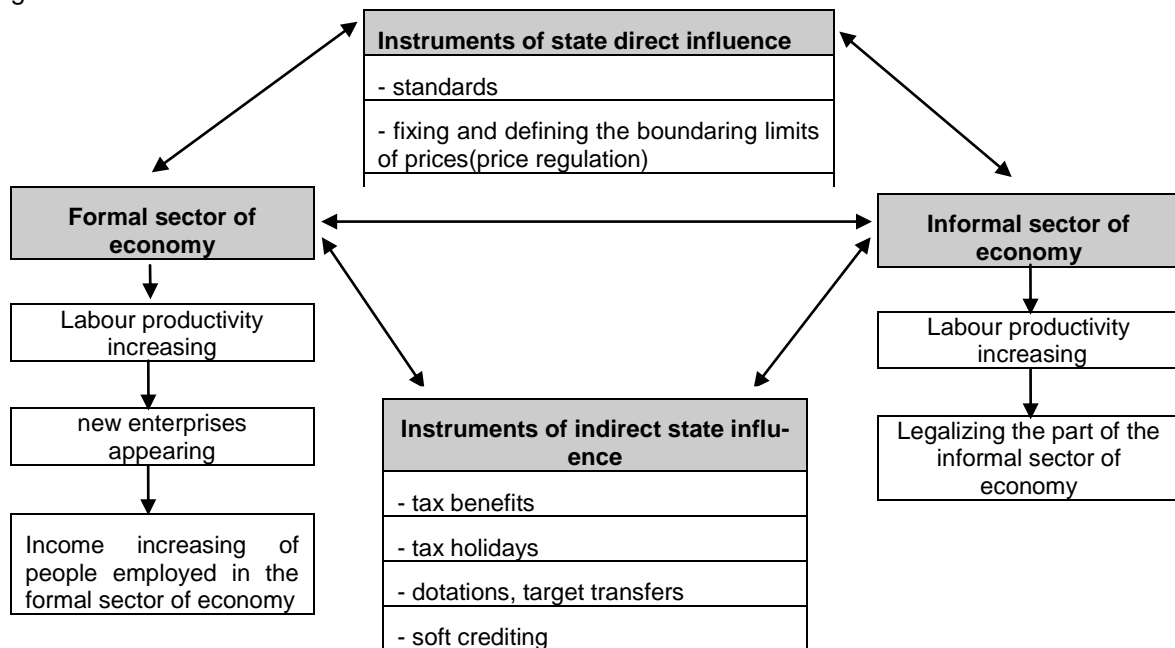


Fig. 1. State regulators of legalizing the informal sector of economy

To provide the fullest use of labour productivity growth reserves at the enterprises it is advisable to develop the programs of managing productivity and motivational programs that must be mutually agreed upon, and where the types of reserves, the specific terms and measures for their implementation are specified, the expenditures on these arrangements and the expected economic impact of their

ЕКОНОМІКА ПРАЦІ

implementation are planned; the responsible people for its carrying out are appointed. For this purpose, it is advisable to study the needs and motivations of employees, to engage staff in the development of these programs, focus on the achievement of collective goals. To organize effective governing of the motivational system we also need the motivational monitoring, which means the constant monitoring and control of the state of motivating the labour activity, satisfying the needs of employees directed at its operative diagnosis and assessment in the dynamics.

Conclusions. Labour productivity as an important economic category, which provides the increased real product and income, is an important indicator of economic growth, operating income growth and unshadowing of the informal economy factor. To provide productivity growth both extensive and intensive character factors must be involved. It is proved that the most appropriate at this stage of development of Ukraine is increase in productivity due to the technical and technological improvement of production under scientific progress.

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ЕКОНОМІКА ПРАЦІ

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**EDUCATIONAL PRAGMATISM DIVERGENCE
IN THE CONTEXT OF PROFESSIONAL
QUALIFICATION CONFORMITY**

**ДИВЕРГЕНЦІЯ ОСВІТЬОГО ПРАГМАТИЗМУ
У КОНТЕКСТІ ПРОФЕСІЙНО-
КВАЛІФІКАЦІЙНОЇ ВІДПОВІДНОСТІ**

Urgency of the research. In the market economy the number and quality of material and spiritual values are determined by the amount of the person's income. So, the idea of the welfare level, directly depends on the level of education has formed in the mind of consumers of the educational services.

Target setting. The instruments of influence on the consciousness have formed a stereotype of a successful person with higher education during several generations. A pragmatic approach in the bourgeois society implies full benefit of professional knowledge. However, a lot of Ukrainian HEE graduates are unable to apply their professional and qualification qualities.

Actual scientific researches and issues analysis. Ukrainian scientists state the professional-qualification imbalance between the employee's qualities and the employer's requirements, which demonstrates partial realization of the educational potential in social and labor relations. Thus, educational pragmatism does not have an ideal form and its levels reflect the types of professional-qualification correspondence between the employee's qualities and the employer's requirements.

Uninvestigated parts of general matters defining. Under these circumstances a search for the method that will prove or refute availability of educational pragmatism is considered topical.

The research objective. The purpose of the paper consists in determination of the level of person's educational pragmatism via divergence of professional-qualification correspondence between the employee's qualities and the employer's requirements.

The statement of basic materials. The consequence of higher education is presented as the person's potential, realized in the social and labor relations. The essence of educational pragmatism consists of person's realization of the educational potential in social and labor relation. A divergence method has been created. It enables the typification of the social and labor relations by the signs of correspondence between the specialty and qualification according to the diploma and the profession and qualification according to the position.

Conclusions. The typification of the social and labor relations determined the parameters of the employers' professional-qualification requirements that are the basis for the motivation of educational services potential and real consumers. Regular control of the state of the pragmatism educational level makes it possible to reveal the tendencies and determine the ways, forms and methods of the collaboration of enterprises and educational establishments.

Keywords: higher education; educational potential; educational pragmatism; professional qualification conformity.

Актуальність теми дослідження. У ринковій економіці кількість і якість матеріальних і духовних цінностей детермінуються розміром доходів особи. Отже, у свідомості споживачів освітніх послуг сформувалася уява щодо безпосередньої залежності рівня добробуту від рівня освіченості.

Постановка проблеми. Протягом поколінь інструменти впливу на свідомість сформували стереотип успішної особи з вищою освітою. Прагматичний підхід у буржуазному суспільстві передбачає всебічну користь від професійних знань. Проте чимало випускників українських ВНЗ не здатні знайти застосування своїм професійно-кваліфікаційним якостям.

Аналіз останніх досліджень і публікацій. Вітчизняні вчені констатують професійно-кваліфікаційний дисбаланс якостей працівника і вимог роботодавця, що демонструє часткову реалізацію освітнього потенціалу у соціально-трудових відносинах. Отже, освітній прагматизм не має ідеальної форми, а його рівні відображають типи професійно-кваліфікаційної відповідності якостей працівника вимогам роботодавця.

Виділення недосліджених частин загальної проблеми. За цих обставин вельми актуальним слід визнати пошук методу, який доведе або спростує наявність освітнього прагматизму.

Постановка завдання. Метою роботи є визначення рівня освітнього прагматизму особи через дивергенцію професійно-кваліфікаційної відповідності якостей працівника потребам роботодавця.

Виклад основного матеріалу. Наслідок вищої освіти подано як потенціал особи, що реалізується у соціально-трудових відносинах. Суть освітнього прагматизму полягає у реалізації особою освітнього потенціалу у соціально-трудових відносинах. Сконструйовано методіку дивергенції, яка дозволила типізувати соціально-трудові відносини за ознаками відповідності спеціальності і кваліфікації за дипломом професії і кваліфікації за посадою.

Висновки. Типізація соціально-трудових відносин визначила параметри професійно-кваліфікаційних потреб роботодавців, які є підґрунтям мотивації потенційних і реальних споживачів освітніх послуг. Регулярний контроль за станом освітнього рівня прагматизму дозволяє виявити тенденції та намітити шляхи, форми та методи співпраці підприємств з навчальними закладами.

Ключові слова: вища освіта; освітній потенціал; освітній прагматизм; професійно-кваліфікаційна відповідність.

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ЕКОНОМІКА ПРАЦІ

Urgency of the research. Question of professional-qualification balancing concerns mankind for many centuries, since ancient times, when there was a division of labor. The population was divided into two categories - those who were looking for workers and those, who were seeking for a job. And still the question of meeting the needs of employers in labor and workers' professional knowledge and skills implementation remains very relevant. In the era of economic globalization and the common information space creation, the significance of this question increases many times over.

Problem statement. In an effort to enter a higher educational institution (HEI) almost every person hopes that the level of education will provide the decent standard of living. In the market, economy the amount and quality of material and spiritual values are determined by the income of the person. A pragmatic approach to higher education (HE) in the bourgeois society implies comprehensive benefits from superior-quality professional knowledge. During the recent quarter of a century commodity-money relations have been formed in Ukrainian field of higher education (FHE), hence, the behavior of the consumers of the services of higher education (SHE) is to be characterized by educational pragmatism. However, many graduates of Ukrainian HEI are unable to find the use of their professional skills and qualifications. The work not by profession not only casts doubt on the person's educational pragmatism, but also convinces one of FHE low efficiency as employers cannot meet professional qualification needs. Under these circumstances, it is topical to search for a method that will empirically prove or refute the availability of the educational pragmatism.

The analysis of latest researchers and publications. Many foreign scientists research the consequences of the person's choice of HE. M. Paulsen's extreme utilitarianism is based on the benefit from training at a college [5, p. 55–94]. S. Barbaro compares the income of the people who have and who have no HE as to the fairness and efficiency [6]. S. Michael finds out HE financing, H. Eggins analyzes coalitions in FHE, and R. Raby presents a model of college development in the era of globalization [7; 8; 9, p. 21-38]. Ph. Francis considers HEI reconstruction in the context of the future FHE crisis [10]. J. Neusner and N. Neusner characterize people who are able to obtain HE [11]. Therefore, HE consequence is presented as the person's potential realized in the social and labor relations (SLR). This assumption makes it possible to interpret the educational pragmatism as an ideal manifestation of the educational potential when a person in SLR obtains what he/she expected choosing HE.

Ukrainian scientists study the consequences of FHE reforms for SLR and the person. In particular, E. Libanova considers the educational and professional – qualification training to be a component of the population quality [12]. Determining the significance of HE in the innovative model of economic development, B. Danylyshyn and V. Kutsenko point to the imbalance of the personnel supply and demand [13]. Ukrainian scientists state existence of the professional and qualification imbalance of the employee's qualities and the employer's requirements, which demonstrates a partial realization of the educational potential in SLR. Thus, the educational pragmatism does not have an ideal form, and its levels reflect the types of professional and qualification conformity (PQC) of the employee's qualities to the employer's requirements. Determination of the pragmatism level is possible by means of divergence (from the medieval Lat. *divergo* –deviate), that enables one to reveal differences of the signs and properties of objects with similar nature.

The purpose and tasks of the research. The purpose of the paper consists in the determination of the level of the person's educational pragmatism via the divergence of professional and qualification conformity of the employee's qualities to the employer's requirements.

To achieve the posed purpose the following tasks have been fulfilled:

- finding out the motives of person's choice of HE via identification of the cause-effect relation between the level of his/her education and material welfare;
- designing the divergence methods that will allow determination of the level of person's educational pragmatism;
- determining the level of person's educational pragmatism according to the types of professional and qualification conformity of the employee's qualities to the employer's requirements.

ЕКОНОМІКА ПРАЦІ

The main results of the research. Logical assumptions allow to determine the sense of HE for the person as a SLR subject. J. Neusner and N. Neusner emphasize that for parents the degree of a reputable college is a guarantee of the future carrier and income, so schoolchildren regard their future through the prism of HE [11, p. 98, 102]. R. Raby believes that HE provides people with knowledge required by the market and develops employment skills [9, p. 24]. S. Michael is sure that the higher the education level is the more employment opportunities the person has irrespective of the status [7, p. 5]. E. Libanova referred high monetary and total income, employment opportunities and the social status of the profession to the motives of HE choice [12, p. 12, 13]. B. Danylyshyn and V. Kutsenko advertise the USA citizens' income dependence on the education level. E.g., the average annual salary of male bachelors was 1.92 times as high as the payment of men, who left secondary schools and the salary of female bachelors was 2.15 times as high [13, p. 27]. Thus, HE provides the person with high salary, the opportunity for employment and a social status. The first logical assumption consists in person's confidence that realization of the educational potential will provide various welfares.

S. Barbaro considers HE to be successful investment and singles out two stages in the person's life: at the first stage money is spent and at the second stage dividends are obtained [6, p. 49]. J. Neusner and N. Neusner consider, that a student as a consumer, choosing a HEI, is guided by the financial feasibility: how much HE will cost him/her and what profit will be obtained [11, p. 106]. In M. Paulsen's opinion, investment into HE is expedient if its internal rate of return exceeds the market interest rate. In general, investment into HE is expedient if the marginal profit exceeds the marginal costs related to the investment. His expression "Good sense of private investment into HE" is an aphorism [5, p. 59, 60, 66]. Hence, the educational potential is to be paid for.

A person as a SHE consumer is not necessarily a HE investor. S. Michael considers the state policy orientation to HE financing by students to be a world tendency. This policy is argued by the trust: in the market; in individual responsibility; in the correspondence of the institution to students' requirements for comfort; in the fact that the person needs HE more than the state [7, p. 18]. J. Neusner and N. Neusner refute the myth about HE accessibility even for the middle class as most of the first-year students take loans, hope for a scholarship or financial assistance and look for a job [11, p. 105].

M. Paulsen visually represents the proportion of the benefits and costs that determines the investment decision of a school-leaver of the traditional age as to enrolment to a college. The proportion is based on the full-time study during four years provided there is a part-time job [5, p. 59]. Therefore, discussing the HE investment theme, the Western scientists determined the educational pragmatism in an extremely utilitarian way, by the amount of funds spent on HE. The second logical link – a person is ready to invest into educational potential as he/she believes that the costs will be completely compensated for.

Referring to the weekly «Die Zeit», S. Barbaro illustrates the income of people who graduated from different departments: the graduates from the medical department have the biggest income, the second place is occupied by the graduates from the natural department, the third place – by the graduates from the engineering department, the fourth – the department of languages and cultural sciences, the fifth – by the department of economics and social sciences [6, p. 40, 41]. M. Paulsen indicates that the graduates majoring in engineering and computer technologies have higher initial salary and income during their carrier in comparison with graduates majoring in humanities [5, p. 65]. The authors state that choosing the department the person chooses the future material welfare. The Western scientists emphasize the applied character of HE. So, the third assumption – the branch specificity of compensation for educational potential costs admits high professionalism meeting the employers' requirements.

H. Eggins is sure that specialists' training meets the economy requirements. He is sure of the demand for specialists as many professions require this educational and professional level (EPL). Even if a HEI graduate fails to find a job, he/she is sure to be employed during the following seven

ЕКОНОМІКА ПРАЦІ

years as during the recent 25 years the number of vacancies requiring HE has increased by 3 mln. [8, p. 4]. Hence, the fourth logical assumption – the economic situation helps to reproduce the educational potential, which causes the person's decision as to the choice of HE.

The model of human capital quantitatively explains the HE cost and profit influence on the person's behavior. M. Paulsen explains the relative character of the profit and cost to the population categories by the heterogeneity of the factors that are usually non-monetary, insignificant, are difficult to assess, consequently, they are not subject to planning and control, which complicates the state policy in FHE. In his opinion, the theory of human capital proved the factors influence on student's behavior as to the restrictions of the model of HE rational choice [5, p. 63]. Comparing the income of people with HE and without it, assessment of the human capital does not question the realization of the educational potential. The fifth assumption – SLR are idealized and any opportunity for the work not by the specialty and the qualification is eliminated. A priori, the absolute educational pragmatism takes place, which is positive for any social and political formation or social and economic situation.

Referring to the data of the research E Libanova considers that our country lacks skilled workforce with secondary education and there is excess of masters. The author informs that “70 % of people work not according to their specialty in the field of physical, mathematical and engineering sciences, 46 % – in the field of biology, agriculture and medicine, 76 % – applied sciences and technology” [12, p. 13, 14].

J. Neusner and N. Neusner state the process of the human capital depreciation, as availability of HE does not guarantee a high salary [11, p. 106, 113]. So, the necessary condition for the correctness of the judgment “a higher level of education implies a higher level of income” consists in availability of HE. The sufficient condition for the correctness of the judgment consists in the correspondence of the worker's professional-qualification qualities declared in the HE diploma to the requirements of the occupied position. The sixth assumption – PQC is to be taken as the criterion of the person's educational pragmatism.

A situation when the employer knows the employee's professional and qualification properties before entering SLR and the employee knows the employer's conditions seems to be ideal. Otherwise, a trial period is used, which decreases the employer's and the employee's risks. However, regardless of the circumstances, there are formal desiderata understood by the parties as the necessary initial conditions of SLR. These include the profession and qualification stated in the job descriptions (the employer's requirements) [4] and the specialty and EPL stated in the diploma (the employee's proposal). PQC type demonstrates a certain correlation of profession and qualification properties of the employee and the employer's requirements to the position and determines the level of educational pragmatism. The latter is quantitatively characterized by coefficient k^j , where the index denotes the PQC type.

The quality carrier is designated as X , and the needs carrier as – Y . The professional component of the qualities and needs is designated as α , and the qualification component as – β . The professional component corresponds to the specialties in the List of disciplines and specialties [1]. The qualification component corresponds to EPL that, according to the current law, is transformed into the education degree [2; 3]. Thus, α_x designates the employee's professional qualities and α_y – the employer's needs; β_x designates the employee's qualification qualities and β_y – the employer's needs. Three correlations of α_x and α_y have been singled out: full correspondence ($\alpha_x = \alpha_y$), partial correspondence ($\alpha_x \approx \alpha_y$), discrepancy ($\alpha_x \neq \alpha_y$). The partial correspondence implies that α_x and α_y refers to the same field of knowledge. Three correlations of β_x and β_y have been singled out: full correspondence ($\beta_x = \beta_y$), discrepancy in favor of the employee ($\beta_x < \beta_y$), discrepancy in favor of the employer ($\beta_x > \beta_y$). Using the combinatorial analysis rule, nine PQC types have been determined. The measure of correlation correspondence allowed us to structure PQC by three levels: maximum level

ЕКОНОМІКА ПРАЦІ

when $\alpha_x = \alpha_y$ and/or $\beta_x = \beta_y$; medium level when $\alpha_x \approx \alpha_y$ and/or $\beta_x < \beta_y$; low level when $\alpha_x \neq \alpha_y$ and/or $\beta_x > \beta_y$. PQC structure is presented in the form of a matrix (Tab. 1).

Table 1

PQC types matrix

Minimum	type G (0,25) $\alpha_x \neq \alpha_y; \beta_x = \beta_y$	type H (0,11-0,20) $\alpha_x \neq \alpha_y; \beta_x < \beta_y$	type R (0,01-0,10) $\alpha_x \neq \alpha_y; \beta_x > \beta_y$
Medium	type D (0,80) $\alpha_x \approx \alpha_y; \beta_x = \beta_y$	type E (0,51-0,60) $\alpha_x \approx \alpha_y; \beta_x < \beta_y$	type F (0,41-0,50) $\alpha_x \approx \alpha_y; \beta_x > \beta_y$
Maximum	type A (1,00) $\alpha_x = \alpha_y; \beta_x = \beta_y$	type B (0,81-0,90) $\alpha_x = \alpha_y; \beta_x < \beta_y$	type C (0,61-0,70) $\alpha_x = \alpha_y; \beta_x > \beta_y$
Level α / Level β	Maximum	Medium	Minimum

Source: own results

Type A in Table 1 demonstrates the ideal correlation of the employee's qualities and the employer's needs, i.e. the educational potential is realized completely. The educational pragmatism coefficient in type A (k^A) equals 1, which is indicated in brackets. The pragmatism coefficients of other types have unambiguous or interval values. The other ones are caused by availability of PQC types that demonstrate the SLR variety within one type. Coefficient unambiguous values demonstrate the uniformity of SLR as to the subtypes. PQC type intervals do not have common boundaries, which prove the fundamental difference of SLR in each of them.

Correlation of different EPL as to the employee's qualities and the employer's needs is the sign of singling out the subtypes. EPLs are designated by the following symbols: qe – a qualified employee, js – a junior specialist, b – a bachelor, m/s – a master or a specialist. For positions that do not require professional knowledge the designation of an "unqualified employee" (uqe) is introduced. The subtype hierarchy logic is as follows: the educational pragmatism level of the bachelor whose position requires js level ($b_x > js_y$), is higher than of the bachelor who works as a qualified employer ($b_x > qe_y$). The bigger the difference of EPL is the lower the value of coefficient k^i is, which is also used for designation of the educational pragmatism level of PQC subtype, e.g., $k^{A.1}$ – coefficient of subtype A.1. Symbol n^i designates the number of positions in the type and the subtype, e.g., $n^{A.1}$ – the number of positions in subtype A.1 (Tab. 2).

Table 2

Characteristics of PQC subtypes

Correlation β_x i β_y	Correlation α_x i α_y					
	$\alpha_x = \alpha_y$		$\alpha_x \approx \alpha_y$		$\alpha_x \neq \alpha_y$	
	subtype	k^i	subtype	k^i	subtype	k^i
1	2	3	4	5	6	7
$m/s_x = m/s_y$	A.1	1,0	D.1	0,80	G.1	0,25
$b_x = b_y$	A.2	1,0	D.2	0,80	G.2	0,25
$js_x = js_y$	A.3	1,0	D.3	0,80	G.3	0,25
$qe_x = qe_y$	A.4	1,0	D.4	0,80	G.4	0,25
$uqe_x = uqe_y$	A.5	1,0	D.5	0,80	G.5	0,25
$uqe_x < m/s_y$	B.1	0,90	E.1	0,60	H.1	0,20

ЕКОНОМІКА ПРАЦІ

Continuation of Table 2

1	2	3	4	5	6	7
$qe_x < m/s_y$	B.2	0,89	E.2	0,59	H.2	0,19
$uqe_x < b_y$	B.3	0,88	E.3	0,58	H.3	0,18
$js_x < m/s_y$	B.4	0,87	E.4	0,57	H.4	0,17
$qe_x < b_y$	B.5	0,86	E.5	0,56	H.5	0,16
$uqe_x < js_y$	B.6	0,85	E.6	0,55	H.6	0,15
$b_x < m/s_y$	B.7	0,84	E.7	0,54	H.7	0,14
$js_x < b_y$	B.8	0,83	E.8	0,53	H.8	0,13
$qe_x < js_y$	B.9	0,82	E.9	0,52	H.9	0,12
$uqe_x < qe_y$	B.10	0,81	E.10	0,51	H.10	0,11
$qe_x > uqe_y$	C.1	0,70	F.1	0,50	R.1	0,10
$js_x > qe_y$	C.2	0,69	F.2	0,49	R.2	0,09
$b_x > js_y$	C.3	0,68	F.3	0,48	R.3	0,08
$m/s_x > b_y$	C.4	0,67	F.4	0,47	R.4	0,07
$js_x > uqe_y$	C.5	0,66	F.5	0,46	R.5	0,06
$b_x > qe_y$	C.6	0,65	F.6	0,45	R.6	0,05
$m/s_x > js_y$	C.7	0,64	F.7	0,44	R.7	0,04
$b_x > uqe_y$	C.8	0,63	F.8	0,43	R.8	0,03
$m/s_x > qe_y$	C.9	0,62	F.9	0,42	R.9	0,02
$m/s_x > uqe_y$	C.10	0,61	F.10	0,41	R.10	0,01

Source: own results

Table 1 contains 75 subtypes, so this number of SLR can hypothetically exist in the analyzed team. In the process of divergence, it is wrong to use the term “subtype” constantly as symbols A.3, D.5 and others have unambiguous interpretation in the limited information space.

The personnel of PJSC “Kremenchuk Plant of Road Machines “KREDMASH” is presented as an operative domain of divergence. For the sake of SLR confidentiality, we do not reveal the name of the plant subdivision the staff of which included 267 people in October 2017. Fig. 1 contains the number of the positions in the subdivision classified as types and subtypes.

Type	$n^A = 142$	Subtype	$n^{A.1} = 10$	$n^{A.2} = 4$	$n^{A.3} = 3$	$n^{A.4} = 118$	$n^{A.5} = 7$
	$n^B = 1$		$n^{B.8} = 1$				
	$n^C = 17$		$n^{C.2} = 7$	$n^{C.3} = 1$	$n^{C.6} = 7$	$n^{C.7} = 2$	
	$n^D = 14$		$n^{D.1} = 2$	$n^{D.3} = 3$	$n^{D.4} = 9$		
	$n^F = 6$		$n^{F.2} = 5$	$n^{F.3} = 1$			
	$n^G = 27$		$n^{G.1} = 4$	$n^{G.2} = 1$	$n^{G.3} = 4$	$n^{G.4} = 18$	
	$n^H = 6$		$n^{H.1} = 4$	$n^{H.3} = 2$			
	$n^R = 54$		$n^{R.1} = 9$	$n^{R.2} = 24$	$n^{R.3} = 2$	$n^{R.5} = 4$	$n^{R.6} = 6$

Fig. 1. The number of the positions in the subdivision classified as types and subtypes

ЕКОНОМІКА ПРАЦІ

In Fig. 1 type A, including 142 positions is mostly presented, i.e. 53.18 % of the subdivision personnel have realized their educational potential. Within the type the subtype A.4 (118 positions) is the biggest as to its quantity, and it makes 83.10 % of the type SLR. According to the requirements, 204 positions imply $q\epsilon$ EPL, which makes 76.41 % of the total number of the positions in the subdivision. More than a half (57.84 %) of these positions is occupied by employees with $q\epsilon$ EPL. Six of ten positions belonging to A.1, are occupied by the administration of the subdivision and two more positions are included into the "Professionals" category of the Classifier [4], i.e. the subdivision is managed by people who have the necessary knowledge of the proper level.

Type B is presented in B.8, who occupies the post of a "senior controller" that requires b EPL and the employer's education corresponds to js EPL. The employer can cope with his duties, otherwise, his EPL would be a formal reason for SLR termination by the employer's initiative. The level of the person's educational pragmatism is high ($k^{B.8}$), but there is a threat of dismissal should there appear somebody who would do the work better and correspond to the position by formal requirements.

Type C as an alternative to type B proves the dominance of the employer's interests and, consequently, a lower level of the educational pragmatism in the person's behavior. C.2 and C.6 differ as to their number. The subtypes contain different positions but they have a common need for qualified employers. The person's EPL level of js or b is of no importance, as neither of them is required by the employer. The educational pragmatism level of seven people with bachelor's degree (C.6) is lower than that of seven people who have the degree of a junior specialist (C.2) as the former spent more force, cost and time on HE than the latter but they occupy equal positions, hence, their salary is the same. Availability of C.7 certifies that there are people with complete HE who agreed to do the work that could be done by a junior specialist.

Types A, B and C make a group for which $\alpha_x = \alpha_y$. The group contains 160 positions that make 59.93 % of the number of the staff. It means that more than 40 % of people failed to find the job according to their specialty, i.e. did not realize themselves professionally. Obviously, these people obtained HE hoping to find application to their professionalism. As to type C, there were different levels of satisfaction even among those who realized themselves in the profession. There appear rightful questions who are those who have not realized themselves in their profession? It is answered by other PQC subtypes.

Types D, H and F make a group for which $\alpha_x \approx \alpha_y$. Consent of people to perform the functions that are not identical to the chosen specialty is a professional compromise devaluing the knowledge and skills obtained in HEI. Devaluation is characterized by different levels presented by PQC subtypes.

Type D is the least vulnerable for the employer's professional self-assessment, as it implies $\beta_x = \beta_y$. The subdivision SLR is presented by three subtypes D.1, D.3 and D.4 that include 14 positions. D.4 is mostly presented; it includes seven positions, it means that the employers more willingly accept qualified employees with related professions. The fact that two workers with full HE (D.1) and three workers with incomplete HE (D.3) applied their professional qualities to a related specialty proves imperfection of the system of training high-qualified personnel. Even if it is assumed that the person chose these positions out of several variants, the motives of refusal from the specialty according to the obtained degree were essential. It is the motives that determined the behavior pragmatism of the person who, taking the decision, realized the vulnerability of his/her state due to the failure to meet the formal requirements of the position ($\alpha_x \approx \alpha_y$). Vulnerability determines the coefficients of the educational pragmatism $k^{D.1}$, $k^{D.3}$, $k^{D.4}$.

According to correlation of β_x and β_y types E and F are alternative. Absence of E is indicative as it demonstrates the impossibility for taking a position according to a related specialty if the person's EPL is lower than the position requires. An inverse situation, when EPL according to the degree exceeds the requirements of the position, which is certified by availability of type F. F.2, proves that five people with js EPL work as qualified workers. Availability of HE contributed to employment but, at the same

ЕКОНОМІКА ПРАЦІ

time, most of the people who occupy the positions of a turner of the 4th grade, a mechanical assembly metalworker of the 4th grade, a metal structure assembly metalworker of the 3rd and the 2nd grade did not graduate from HEI. Naturally, these five people hope to find application to their professional and qualification qualities but at the date of the research the level of their educational pragmatism is low ($k^{F.2}$). $F.3$ implies a higher EPL than $F.2$, consequently, the level of the educational pragmatism of the person who agreed to such working conditions is lower in comparison with $F.2$ ($k^{F.3}$).

Types G , H and R make a group of 87 positions for which $\alpha_x \neq \alpha_y$. Type G is presented by 27 positions, among which 18 belong to $G.4$. Most of the people have a degree in the field of technology but there people whose education is far from the requirements of the position. E.g., one baker works as a metal cutter on scissors and presses of the 3rd grade and another one works as a mechanic-electrician of the 4th grade. The peculiarity of combination of the employee's qualities and the requirements of the position is of no importance, because every person takes a course of professional training at the enterprise bureau of personnel training to be allowed to work according to the requirements of the position. Re-training is important for the employer as it prevents forgetting preliminary professional knowledge and skills. $G.3$ includes five positions, and $G.2$ and $G.1$ fewer. As $G.3$, $G.2$ and $G.1$ admit EPL impossible to master at the bureau of personnel training, the engineering positions are, as a rule, occupied by people with degrees in engineering. However, there are exceptions, e.g. the position of the head of the bureau of labor organization and wages is occupied by a person with full engineering HE ($G.1$).

Type H is peculiar $\beta_x < \beta_y$, which only increases the formal professional insufficiency of the employee. Availability in type H of positions that are absent in type E , proves that the employer agrees that the employee can perform the functions required by the position. It is the very case when the employer trusts not the document certifying the education but the real qualities of the employee. This thesis is confirmed by the fact that the positions belong to $H.1$ and $H.3$. Subtype $H.1$ certifies that people without professional education perform the work requiring knowledge and skills of a professional worker. Knowledge and skills are acquired directly during the work that is why $H.1$ is represented by the following positions: a seamstress of the 3rd grade, a stacker-packer of the 3rd grade and the like. When a worker does not have a document certifying education, it is impossible to determine his/her level of educational pragmatism by a formal sign. However, there exists such a level ($k^{H.1}$) as it proved its skill to cope with the position duties. The professionalism can be formally certified in time if the SLR parties are interested.

The fact that two positions belong to $H.3$, can be explained historically. For example, "building mechanic" position used to be called "shop mechanic". According to the contemporary requirements, this position can be occupied by a bachelor, while the preliminary position could be occupied by a junior specialist. The position of building mechanic is occupied by a roll stock specialist, i.e. he perfectly knows the mechanical part of the transport equipment manufactured by the subdivision. Despite of the low level of the educational pragmatism ($k^{H.3}$).

Type R follows A as to the number of positions. It is represented by almost all the subtypes, which confirms SLR variety. $R.2$ is the biggest as to the quantity, which is quite natural as js EPL follows qe EPL. Out of 53 people with js EPL 36 work as qualified employees, including 24 who work not according to their degree specialty. In the personnel arrangements of the subdivision 24 positions require js EPL i.e. the number of positions is more than twice as many as the number of people with js EPL. Specialties of 53 people with the junior specialist's degree do not meet the requirements of 24 positions requiring js EPL. That is why there is no competition at the internal labor market of the enterprise. For example, the position of an electric welder at automatic and semiautomatic machines of the 4th grade is occupied by a graduate of the musical college majored in the piano, one graduate of the teacher's college majored in pre-school education works as a seamstress of the 2nd grade and another graduate – as a packer of products and instruments of the 3rd grade. Uselessness of knowledge and skills obtained at HEI causes the low level of educational pragmatism in this group of

ЕКОНОМІКА ПРАЦІ

people.

R.1 is the following subtype in the type as to the number. Qualified employees work as storekeepers, cloak-room attendants and cleaners. Among the other subtypes *R.1* is distinguished due to its relatively high level of the educational pragmatism ($k^{R.1}$) because the people yield a lower level of professionalism. *R.9* (if there is no *R.10*) is the antipode of *R.1* as to the level of pragmatism. Six people with HE wished to work as metalworkers, galvanizers and slingers. Only one of the six has a degree in humanities, all the others have engineering education but not according to the fulfilled functions. Minimum five years of training at HEI lost their sense for the carrier, which reflects the lowest level of the educational pragmatism ($k^{R.9}$).

Subtypes *R.3*, *R.5*, *R.6* and *R.8* have different levels of pragmatism. *R.8* includes the position of a storekeeper occupied by bachelors in marketing, finance and ecology. Neglect of HE certifies its devaluation in the consciousness of these people. It is symbolic that they did not realize themselves exactly in these professions. An analogic situation is presented by positions in *R.5* when 5 people with *js* EPL agreed to work as storekeepers and cleaners. *R.8* and *R.5* illustrate not particular relations of seven people but the preconditions for pandemic neglect of educational values.

As to six positions belonging to *R.6*, bachelors in marketing, economics and ecology agreed to work as metalworkers, galvanizers and slingers. And positions belonging to *R.3* certify that bachelors in aviation and electronics agreed to the positions requiring *js* EPL. The number of bachelors in the subdivision is 25 and the number of positions requiring *b* EPL is only eight, i.e. more than three people per position. As stated above, the number of junior specialists is 53 and the number of positions requiring this EPL is only 16, i.e. three people per position. 24 people have HE and there are only 16 positions requiring it. 102 people have HE of all EPL but there are only 40 positions requiring it. The arithmetic of the correlation of the subdivision personnel education and the employer's educational needs is presented by formula:

$$K = \frac{\sum_{j=A.1}^{R.10} k^j n^j}{N},$$

where K – coefficient of the general level of educational pragmatism in the subdivision; N – general number of the personnel in the subdivision.

As stated above, the number of the building personnel (N) was 267 people. Values k^j concerning the PQC subtypes are given in Table 2 and values n^j concerning subtypes – in Fig. 1. The general level of the educational pragmatism (K) equals 0.68, i.e. every third employee occupies a position that does not correspond to his/her professional and qualification qualities. There can be different reasons for such a choice, but the value of this coefficient is symbolic as it demonstrates both devaluation of human capital and futility of the education system itself.

The structure of PQC types demonstrates the realities the interconnection of FHE and the labor market. The general level of the educational pragmatism in the subdivision was 0.68, i.e. every third person neglected the results of professional training. The enterprise personnel policy mostly depends on the person's choice of profession and not on the efforts of personnel managers. If a person is not encouraged to work, the educational pragmatism demonstrates voluntary refusal from the professional and qualification qualities, which is certified by availability of subtypes *R.8*, *C.6* and *F.3*. A person does not realize his/her responsibility for the results of HEI activity on the one hand and meeting the employer's needs on the other hand.

Conclusions. Thus, the divergence of the educational pragmatism via SLR typification according to the sign of correspondence of the employee's professional and qualification qualities to the employer's requirements resulted in devaluation of the human capital.

1. There is a strong opinion that HE is an undoubted benefit for a person. As any service HE requires payment. The person expects to compensate for HE expenses by selling knowledge and skills at the labor market. Different knowledge is assessed in different ways at the labor market, so the

ЕКОНОМІКА ПРАЦІ

HE professional and qualification component is the basic characteristic of SLR.

2. In the Ukrainian society and professional environment the problem of conformity of the employee's professional and qualification qualities with the employer's requirements is gaining resonance. The essence of the educational pragmatism consists in realization of the person's educational potential through the need for the professional and qualification qualities at the labor market.

3. Divergence made it possible to typify SLR by the signs of correspondence of the specialty and qualification according to the degree to the specialty and qualification according to the position. Singling out three values of conformity according to every sign enabled determination of nine types of PQC (Table 1). Correlation of the educational and qualification levels in the diploma and the ones required by the position allowed formation of the subtype hierarchy within the type (Tab. 2). A coefficient of educational pragmatism corresponds to every subtype.

4. Divergence of 267 positions in a subdivision of PJSC "Kremenchuk Plant of Road Machines "KREDMASH" by PQC types and subtypes (Fig. 1) made it possible to determine the level of the educational pragmatism. The value of the pragmatism coefficient was 0.68, i.e. every third employee did not realize his/her educational potential. The insignificant pragmatism level certifies that the efficiency of the high school functioning is low.

The society must prevent the situation when the level of the educational pragmatism achieves the critical point. A systematical control of the state of the educational pragmatism level allows us not only to determine the tendencies but also to identify the ways, forms and methods for the enterprises cooperation with HEI concerning training specialists of the required profession and qualification.

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УПРАВЛІННЯ ПІДПРИЄМСТВОМ

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SYNERGIC APPROACH IN MARKETING POTENTIAL MANAGEMENT OF THE ENTERPRISE**СИНЕРГІЙНИЙ ПІДХІД В УПРАВЛІННІ МАРКЕТИНГОВИМ ПОТЕНЦІАЛОМ ПІДПРИЄМСТВА**

Urgency of the research. The main instrument of enterprise development in modern conditions is the marketing potential and its perfection. It determines the capabilities and ability to form the demand of consumers, respond promptly to its changes.

Target setting. Active position on the market, satisfaction of consumer expectations is a key factor in competitive advantages and entrepreneurial success as characteristics of marketing potential.

Actual scientific researches and issues analysis. Research on synergistic effects is taking place in the works of such scientists as Ansoff I., Yevstyhnieiev V., Mamedov M., Molchanov V., Pranhishvili I., Pryhozyn I., Haken H. and others.

Uninvestigated parts of general matters defining. There is no general definition of "synergistic effect" term from the economic point of view. There is a need for research to develop the management of marketing potential and increase the competitiveness of enterprises.

The research objective. The article is devoted to the application principles substantiation of the synergistic approach in the managing the marketing potential of the enterprise practice.

The statement of basic materials. The authors substantiate that it is necessary to define the formation of a synergistic effect of the interaction of marketing potential elements in conditions of the environment and international integration dynamism as a strategic aspect of enterprise management, an instrument of competitive struggle and to emphasize its substantiation in strategic and tactical planning.

It is proved that it is expedient to carry out synergistic effect of marketing potential elements interaction classification on a functional basis and positioning of the marketing potential itself in the structure of the company's aggregate potential in order to identify them.

It is stated that the success of the enterprise activity, its position on the market and the possibility of development in the future is determined by the correctness of the formation and the strength of the relationship between the elements of marketing and aggregate potential.

Conclusions. Taking into account the synergistic effect of the interaction of the elements of the enterprise marketing potential provides the improvement of management mechanisms and forms the prospects for development.

Keywords: Marketing potential; enterprise; synergy; entropy; result; opportunities; management.

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Актуальність теми дослідження. Головним інструментом розвитку підприємства в сучасних умовах є маркетинговий потенціал, його досконалість. Він визначає можливості і здатності формувати попит споживачів, оперативно реагувати на його зміни.

Постановка проблеми. Активна позиція на ринку, задоволення очікувань споживачів, як характеристики маркетингового потенціалу, є ключовим фактором конкурентних переваг і підприємницького успіху.

Аналіз останніх досліджень і публікацій. Дослідження проблематики синергійних ефектів має місце у працях: Ансофа І., Євстигнєєва В., Мамедова М., Молчанова В., Прангішвілі І., Пригожина І., Хакена Г. та ін.

Виділення недосліджених частин загальної проблеми. Відсутнє узагальнююче визначення «синергійного ефекту» з економічної точки зору. Існує необхідність дослідження з метою розвитку управління маркетинговим потенціалом та підвищення конкурентоспроможності підприємств.

Постановка завдання. Стаття присвячена обґрунтуванню засад застосування синергійного підходу в практиці управління маркетинговим потенціалом підприємства.

Виклад основного матеріалу. Авторами обґрунтовано, що формування синергійного ефекту взаємодії елементів маркетингового потенціалу в умовах динамізму середовища і міжнародної інтеграції, необхідно визначити як стратегічний аспект управління підприємством, інструмент конкурентної боротьби і акцентувати увагу на його обґрунтуванні у стратегічному і тактичному плануванні.

Доведено, що для виявлення синергійного ефекту взаємодії елементів маркетингового потенціалу доцільно здійснити їх класифікацію за функціональною ознакою, та позиціонування самого маркетингового потенціалу в структурі сукупного потенціалу підприємства.

Констатовано, що успішність діяльності підприємства, його позиції на ринку і можливість розвитку у майбутньому, обумовлюється правильністю формування і силою взаємозв'язку елементів маркетингового і сукупного потенціалу.

Висновки. Врахування синергійного ефекту взаємодії елементів маркетингового потенціалу підприємства забезпечує удосконалення механізмів управління та формує перспективи розвитком.

Ключові слова: маркетинговий потенціал; підприємство; синергія; ентропія; результат; можливості; управління.

УПРАВЛІННЯ ПІДПРИЄМСТВОМ

Urgency of the research. International integration and globalization increases uncertainties and risks of entrepreneurial activity. The socioeconomic changes taking place in the country economy have a significant effect on the development of business structures, the peculiarities of management activity. The maintenance value of development opportunities forms the marketing potential of the enterprise, its development and perfection, the capabilities and ability to study and form the demand of consumers, to respond promptly to its changes.

Target setting. In up to date conditions active position on the market, satisfaction of consumer expectations is a key factor in competitive advantages and entrepreneurial success as characteristics of marketing potential.

Actual scientific researches and issues analysis. In recent years, the concept of synergy has extended its definition and application in the practice of management activities. In economic literature, there is no consensus on the interpretation of both the definition of synergy and entropy. Research on these questions is taking place in the works of such scientists as Ansoff I., Yevstyhnieiev V., Mamedov M., Molchanov V., Pranhishvili I., Pryhozyn I., Haken H. and others. Despite the large number of scientists involved in this issue, there is no generally accepted definition from the economic point of view today, particularly as the application in business management practice. Therefore, there is a need to study this category in order to develop the theory of marketing potential management and increase the competitiveness of enterprises in modern conditions.

The research objective. To generalize the existing scientific approaches to determine the synergy effect of the system and substantiation of the principles of its application in the practice of managing the marketing potential of the enterprise in modern conditions.

The statement of basic materials. Problems of forming and ensuring the effectiveness of marketing potential of the enterprise are caused by the complexity of identification, balancing and research of its structure, selection of participants in the process of management, having a certain set of available and hidden resources and opportunities for their implementation; the development of optimal mechanisms of interaction, the dynamism of the internal and external environment of the enterprise. Numerous changes arise under the influence of social, economic, legal, psychological, physiological factors; scientific and technological progress and have a direct impact on the marketing potential and on the sphere of its implementation as it is the segment of the enterprise market. On the other hand, all this affects the change in the structure of the marketing potential of the enterprise. The more optimal elements of the potential are interconnected, the more effective they are implemented, they form a "synergistic effect" of interaction! and provide growth of the aggregate potential of the enterprise.

The term "synergy" comes from the Greek "Συνέργεια", which means "acting together, agreed, common." According to Hermann Hacken [1] synergetics is engaged in the study of systems that consist of a large number of parts, components or subsystems, i. e. details that interact in a complicated way. We agree with this opinion that synergism manifests itself in the combination of various spheres of activity within one organization, as well as in increasing the effectiveness of the interaction of elements within a single system. In the context of our research it is a system for managing the marketing potential of an enterprise.

The synergistic effect should be considered as a variant of the reaction to the total effect of two or more factors, characterized by the fact that this action exceeds the action provided by each factor autonomously [2; 302]. I. Ansoff [2] considered the synergistic effect as a result of one of the reaction variants (positive or negative) on the total effect of factors that are characterized by the fact that the action exceeds (or reduces) the action provided by each factor separately.

The formation of the synergistic effect of the interaction of elements of the marketing potential of an enterprise in conditions of the dynamism of the environment and international integration, must be defined as a strategic aspect of enterprise management, an instrument of competition (in the domestic and international markets) and to emphasize its substantiation in the process of strategic and tactical planning.

In our opinion in order to detect the synergistic effect of the interaction of elements of marketing potential it is necessary to classify them according to the functional feature, and to position the marketing potential itself in the structure of the aggregate potential of the enterprise [3]. Such a classification will

УПРАВЛІННЯ ПІДПРИЄМСТВОМ

ensure the identification, formation and implementation of such system-forming properties as the ability of the elements of the potential for self-development, interchange, dynamism and variability of the relationships between them, a quick and effective response to external influences.

So speaking about the synergistic effect of managing the marketing potential of an enterprise, one should understand the effect of the abilities development in realizing market opportunities, studying, satisfying and forming consumer demand, managing the market segment, implementing statutory activities and initiating the emergence of new opportunities, achieving a maximum positive result at the expense of a positive systemic effect.

Hence, the synergy of the elements of the enterprise marketing potential is to obtain an additional positive effect from the interaction of all its elements compared with the simple sum of their results. Mathematically this can be represented using the formula:

$$EMP = \sum_{i=1}^n \int (e_1, e_2, e_3, \dots, e_n), EMP \rightarrow e_m + 1.$$

where EMP stands for enterprise marketing potential;

$e_1, e_2, e_3, \dots, e_n$ are the elements of the enterprise marketing potential.

Then, development of the enterprise marketing potential should be considered as a function, which depends on a certain number of (plural) arguments. The synergistic effect of the interaction of the enterprise marketing potential elements will be formed as a result of optimization of the relationship between the elements of the enterprise potential, which ensures the possibility of achieving greater results than in those cases where they function separately:

$$F(EMP) \geq \sum eei,$$

where eei is the i^{th} element of the enterprise marketing potential allocated for research.

Applying entropy in managing the enterprises potential in modern conditions, it should be taken into account the fact that the enterprise is an open system, which inherent processes of sharing resources with the external environment. Thus, "enterprise" and "enterprise potential" systems tend to acquire certain changes under the influence of external factors. And, though, we are talking about "non-governmental management", we should consider the degree of entropy of the enterprise potential and its marketing component.

This concept has been used recently in economy but recently it attracted the attention of many scientists. The fact is that the entropy of the production system must indicate productive activity effectiveness, which is a very important point in assessing the potential of a particular enterprise.

Consequently, the effectiveness of management capacity can be evaluated by the state of entropy in the enterprise, e. i. because of the chaos that "reigns" in this system and which affects the activities of both the system as a whole and each of its units. In our opinion, from the position of entropy, the enterprise has the following characteristics:

- 1) the system is dynamic, stochastic;
- 2) using a certain control algorithm the control structure represents the corresponding control signals on the inputs of the controlled subsystem with any management act for choosing the best controlling influence, since the purpose of management is the ability to select the optimal mode of the control object operation;
- 3) the managed system outputs signals in the form of finished products, services, innovations, economic and social effects, products of interaction with the environment;
- 4) the behavior of the system at any given time is probabilistically determined by the output signals, its internal pre-conditions and the stage at a given time; in turn, the change in output signals is probabilistic due to the change in input signals as well as the internal states of the system, relating to this time point;
- 5) the movement of the system occurs in a certain trajectory, the ultimate point of which is the purpose of the enterprise potential managing.

УПРАВЛІННЯ ПІДПРИЄМСТВОМ

The effect of entropy arises because there is no absolutely isolated system in nature, so there is a constant process of sharing resources, energy, and information between systems. This process is due to the fact that everything in nature tends to balance, but this is only possible with a constant decay process. So in terms of physics we can say that each system including the marketing and aggregate potential of the enterprise can be characterized in terms of both entropy and negentropy.

Another characteristic of the enterprise from the point of view of thermodynamics is that entropy occurs under the influence of competition for information, energy, resources. This explains the fact that some enterprises receive gradual changes in order to streamline their system as well as to improve it. Others turn off activities and leave the market.

Summarizing scientific studies the existing definition of entropy can be classified in three groups: entropy as a measure of uncertainty, as a lack of information, as a measure of disordered system. In our opinion, in the management of the marketing and aggregate potential of the enterprise the definition of "entropy as a measure of uncertainty" deserves the greatest attention. There is a system disorderliness and lack of information about it because of uncertainty that affects all management processes, including efficiency management and development perspectives formation.

Noting that the synergistic effect is a multi-faceted and ambiguous concept that depends on many factors it is not always possible to achieve it. The main causes of the zero result for different enterprises are individual and depend on the scope of synergy. Factors that may adversely affect the law of synergy can be external (for example, political factors, geopolitical issues, regulatory and legislative changes), and internal ones like weaknesses in capacity management.

So we can say that the success of the enterprise, its position on the market and the possibility of development in the future is conditioned by the correctness of the formation and the strength of the relationship between the elements of its marketing, first and foremost, of aggregate potential.

The source of these business benefits is a more efficient use of resources and business opportunities, an active market position, complementary technologies and products they produce, the ability to reduce current costs and other similar factors. The principle of synergy is realized with the use of property on the basis of interconnected management, associations, corporations, consortia, corporations and other associations of legal and natural persons. In conditions of increasing market risks and strengthening competition, the best result is obtained by economic entities engaged together in economic activity (creating clusters), since in this case their aggregate property potential and the marketing component in particular is higher comparing to the single market representation .

Conclusions. Managing the marketing and aggregate potential of the company implies an impact on the processes of its formation, use and development and requires the development of an integrated management system that combines the management of all processes and resources of the functional capabilities, their transformations. In the current conditions of globalization and international integration, the creation of such system should take into account the peculiarities of industrial enterprises in a certain area, modern management developments, carried out in accordance with the goals of enterprises and external factors of influence.

The traditional approach to managing a company based on a linear representation of the functioning of socio-economic production systems is not viable today. Modern enterprises are nonlinear systems that can build, structure themselves, only need is to initiate the desired trends of self-development through the processes of forming their potential in general and each element properly. The success of each enterprise is determined by the strength of the interconnection and interaction of elements of its potential and, first of all, marketing potential which is an element that provides market benefits.

The proposed approach to take into account the synergistic effect of the interaction of the enterprise marketing potential elements allows further refinement and improvement of mechanisms, approaches, principles and methods, development of a new methodology and practical recommendations for potential building and development management.

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УПРАВЛІННЯ ПІДПРИЄМСТВОМ

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**TECHNOLOGY OF FORMATION OF
ENTERPRISE EXPORT-IMPORT ACTIVITY
MECHANISMS**

**ТЕХНОЛОГІЯ ФОРМУВАННЯ
МЕХАНІЗМІВ ЕКСПОРТНО-ІМПОРТНОЇ
ДІЯЛЬНОСТІ ПІДПРИЄМСТВ**

Urgency of the research. Under the circumstances of economic recession and unstable money it is possible to ensure successful functioning of enterprise in a way of outer markets outgoing. It will enable enterprise to enlarge the amount of realization, economize approximately regular expenses, diversify the risks connected to unfavorable conjuncture at home markets, etc.

Target setting. Realization of outer economic activity of national enterprises is inefficient. It may testify to the fact that the tools of designing technologies of formation of export-import activity mechanisms development is missing.

Actual scientific researches and issues analysis. Researchers are the following, I. A. Astapova, [1], N. V. Butenko [4], D. Yu. Ventskovskiy [5], H. M. Horbenko [6], S. M. Chystova, A. Ye. Nykyphorova and T. F. Kutsenko [7], O. V. Gemoyda[9] and many others.

Uninvestigated parts of general matters defining. However, none of the researchers accentuates on the problems of export-import activity development on the level of a separate branch or enterprise.

The research objective. The analysis of theoretical sources and the topicality of the issues under research develop the following aim of research: determination and realization of technologies of formation of mechanisms of export-import activity of enterprise.

The statement of basic materials. The analysis of the dynamics of export-import operations which are realized by national subjects of manage proves that average part of import operations throughout 2001-2015 ys. was 52,23 %, while in January 2016 it increased to the level of 53,37% , which is 3,16% more than the same index of January 2015 and 7,6% higher in comparison with January 2002. Thereby it has been considered ways of formation the mechanisms of foreign economic activity

Conclusions. We have determined key features of vectors sequence of outer economic activity and proved that enterprise may succeed more in polyvector strategies achievement which means outgoing on a number of markets and operative response to changes in inner and outer environments with the help of outsourcing company.

Keywords: technology development; export and import activities; outsourcing; mechanism of export-import activities

Актуальність теми дослідження. В умовах економічної рецесії та нестабільної грошової одиниці успішне функціонування підприємства можна забезпечити шляхом виходу на зовнішні ринки. Це дозволить підприємству збільшити обсяг реалізації, економити на умовно-постійних витратах, диверсифікувати ризики, пов'язані із несприятливою кон'юктурою на освоєних ринках, тощо.

Постановка проблеми. Реалізація зовнішньоекономічної діяльності вітчизняними суб'єктами господарювання відбувається не ефективно, а це у свою чергу, може свідчити про відсутність інструментарію із проектування технології формування механізмів розвитку експортно-імпоротної діяльності.

Аналіз останніх досліджень і публікацій. До науковців, які досліджували дану проблему можна віднести І. А. Астапову [1], Н. В. Бутенка [4], Д. Ю. Венцковського [5], Г. М. Горбенко [6], С. М. Чистова, А. Є. Никифорова та Т. Ф. Куценко [7], О. В. Жемойду [9] та багато інших.

Виділення недосліджених частин загальної проблеми. Поза увагою тих та інших вчених залишається проблема визначення технології формування механізмів розвитку експортно-імпоротної діяльності підприємств.

Постановка завдання. Аналіз літературних джерел та актуальність досліджуваної наукової проблематики обумовлюють наступну мету дослідження: визначення та реалізація технології формування механізмів експортно-імпоротної діяльності підприємства.

Виклад основного матеріалу. Виявлено, що середня частка імпорتنних операцій протягом 2001-2015 рр. становила 52,23 %, а в січні 2016 року зростає до рівня 53,37%, що на 3,16% більше за аналогічний показник станом на січень 2015 року і на 7,6% більше у порівнянні із січнем 2002 року. Тому запропоновано спосіб формування механізмів реалізації експортно-імпоротної діяльності підприємствами.

Висновки. Встановлено ключові особливості реалізації узгодження векторів зовнішньоекономічної діяльності та доведено, що підприємство за допомогою використання послуг аутсорсингових компаній може досягти успішних результатів у здійсненні багатовекторної стратегії, яка передбачає вихід на кілька ринків та оперативне реагування на зміни у зовнішньому та внутрішньому середовищах.

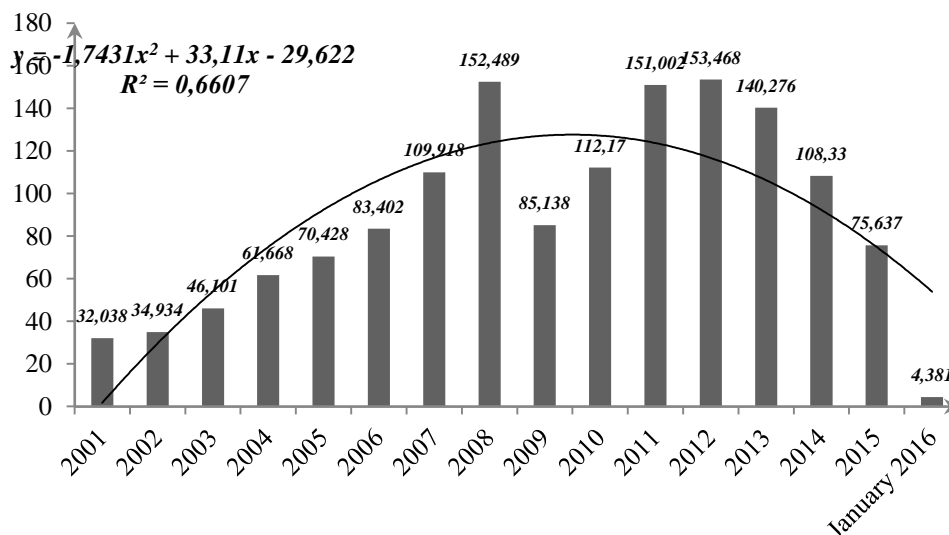
Ключові слова: технологія; розвиток; експортно-імпортна діяльність; аутсорсинг; механізм розвитку експортно-імпоротної діяльності.

УПРАВЛІННЯ ПІДПРИЄМСТВОМ

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Topicality of the theme under research. Under the circumstances of economic recession and unstable money it is possible to ensure successful functioning of enterprise in a way of outer markets outgoing. It will enable enterprise to enlarge the amount of realization, economize approximately regular expenses, diversify the risks connected to unfavorable conjuncture at home markets, etc. Outgoing on foreign markets may take place on the basis of the application of the mechanisms export-import activity development the realization of which must coincide with particular specific vectors which mean strong hands in cooperation with foreign partners. Such vectors are the experience of cooperation with foreign counteragents, part at home markets, enterprise competitiveness level, etc.

Formulation of the issue. Instability of political situation and national currency affects unfavorable the dynamics of the amounts of export-import activity which is realized by national subjects of ménage. According to the data by State Institution of Statistics of Ukraine [16], during January 2016 the reduction of the amounts of export-import activity up to 26,9 % has been observed in comparison with equal data of January 2015. Pic. 1 represents the dynamics of export-import operations during the period of 2001-2015 ys.



Pic. 1. Dynamics of amounts of export-import operations during 2001-2015 ys., mln. dol. USA

Done according to the data [16]

As one may observe on picture 1, notwithstanding the tendency to increase during the period of 2001 - 2008 ys., in 2009 суттєве rise of the amount of export-import operations was observed. Since 2012 to 2015 the decrease of the index under consideration has been observed, which is relatively equivalent to 50,7 %. Thereby, on the basis of dynamics of the amounts of export-import activity of national enterprises analysis we can claim that the realization of outer economic activity of national enterprises is inefficient. It may testify to the fact that the tools to проектування technologies of formation of export-import activity mechanisms development is missing.

Latest research and publications analysis. The analysis of the sources in terms of technologies of formation of export-import activity mechanisms development proves that most authors are searching the solution to the problem under consideration within the space of macroeconomic research of the perspectives of national subjects of outer economic activity concerning outgoing on foreign markets. Such researchers are the following, I. A. Astapova, [1], N. V. Butenko[4], D. Yu. Ventskovskiy[5], H. M. Horbenko [6], S. M. Chystova, A. Ye. Nykyphorova and T. F. Kutsenko [7], O. V. Gemoyda [9] and many others. The researchers mentioned previously concentrate on state regulation of outer economic activity in Ukraine and suggest their own strategies

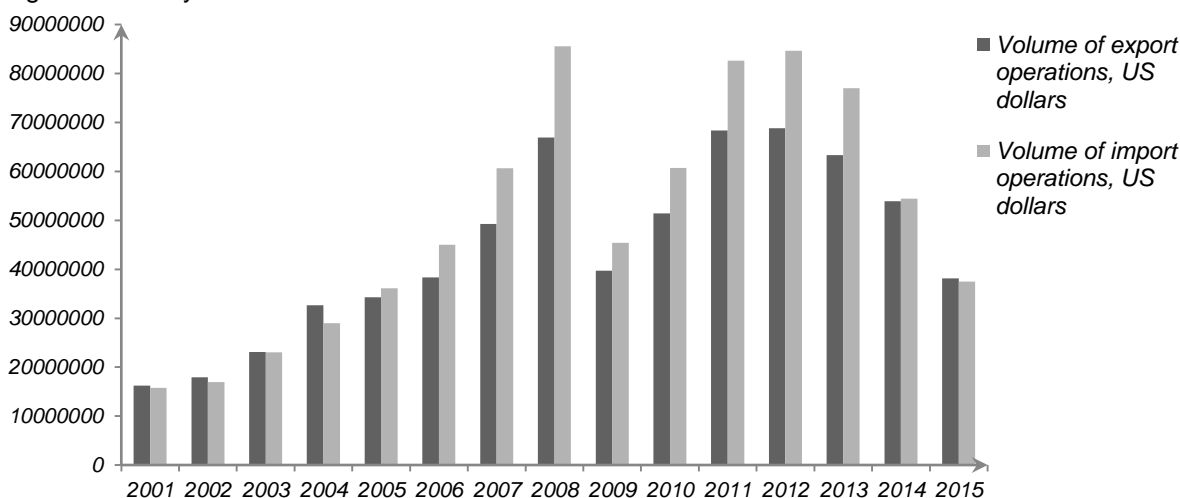
УПРАВЛІННЯ ПІДПРИЄМСТВОМ

of increasing the level competitiveness of national export. However, none of the researchers accentuates on the problems of export-import activity development on the level of a separate branch or enterprise.

We may attach special attention to the works by the researchers who try to solve the issue of outer economic relations in Ukraine at transition level (the level of separate branch). These are such researchers as T. V. Kuznetsova, [11], K. A. Lyebedyev [12], O. Ye. Lytvyn [13], T. D. Lipikhina [14], T. V. Pepa [15] and other. However, these researchers consider the possibility to improve technologies of export-import activity in the sphere of machine building, notwithstanding the fact that this branch is the priority for economic development of Ukraine. The works by V. M. Bayrak [2], S. P. Bubenko [3], O. V. Yepishkina [8] and others are worth special attention. These researchers consider the necessity to realize the strategies of outer economic activity in a way of application of the mechanisms of their development. Nevertheless, the issue of the determination of technologies of formation of mechanisms of development of export-import activity of enterprise.

Aim of the paper. The analysis of theoretical sources and the topicality of the issues under research develop the following aim of research: determination and realization of technologies of formation of mechanisms of export-import activity of enterprise.

Main results of research. The analysis of the dynamics of export-import operations which are realized by national subjects of manage proves that average part of import operations throughout 2001-2015 ys. Was 52,23 %, while in January 2016 it increased to the level of 53,37% , which is 3,16% more than the same index of January 2015 and 7,6% higher in comparison with January 2002. It testifies to the fact that the amounts of import operations throughout the period under research prevail export ones 3 % on average every year. On condition of taking the tendencies of 2015 yr. and January 2016 p. we may notify the increase of the part of import operations in general goods turnover of Ukraine with foreign countries [16]. Pic.2 represents the dynamics of the amounts of export and import during 2001-2015 ys.



Pic. 2. The dynamics of the amounts of export and import during the period since 2001 up to 2015, dol., USA

Done according to the data of the source [16]

Coefficient of correlation between the amounts of export and import during the period under research since 2001 to 2015 is 0,9882, which proves the dependence between the amounts of export and import. That process might be reasoned by national currency devaluation, which leads to the decrease its purchasing capacity at the market of imported goods, that is why a probable reason of export decrease may become the rise of, national goods consumption at inner market. It is also worth noting that in 2015 the amounts 10 times exceed the ones of import for the first time since 2005.

УПРАВЛІННЯ ПІДПРИЄМСТВОМ

Taking into consideration the fact that the devaluation of national currency during 2014-2015 ys. and January 2016 yr. has significantly slowed down, and judging by the dynamics of hryvnya rate relatively to dollar rate there is a tendency to stability (relative midquadratic deviation in 2014 was 0,1399, in 2015 – 0,0746, in January 2016 – 0,0316), so, we may conclude that the level of competitiveness of national production at inner market is high in comparison with import one. Apart from that, we may highlight that along with the process of currency devaluation the level of national enterprises-exporters production competitiveness may rise for the reason of the decrease of the value of resources and work at inner market. It leads to the conclusion that the need of projecting and application of technologies of formation of mechanisms of export-import enterprise activity remains urgent.

During the process of new markets outgoing enterprise faces a range of problems: necessity of market investigation and revealing tendencies in consumers' demand change, competitiveness level determination, marketing strategy formation, choice of partners, etc. The process of such problems solution lies in vector section choice which becomes the main feature of future strategy of outer economic activity development. Since enterprise analyses a large amount of factors, it is advisable to apply the theory of sets, specifically the axiom of accession which claims if x and y are sets, then there is such a set as w , the accession of x and y , whose elements are only y and x elements. Then formalized description of the stage of formation of mechanisms of export-import activity development may be represented with the help of term (1):

$$\forall \left\{ X_a^3 \right\} \forall \left\{ X_b^3 \right\} \exists \left\{ X_z^\ominus \right\} \forall d \left[d \in \left\{ X_z^\ominus \right\} \leftrightarrow \left(d \in \left\{ X_a^3 \right\} \vee d \in \left\{ X_b^3 \right\} \right) \right], \tag{1}$$

where $\left\{ X_a^3 \right\}, \left\{ X_b^3 \right\}$ - elements sets of $R_1, V_1, C_1, R_2, V_2, C_2, i R_n, V_n, C_n, (C_i$ - the aims of export-import activity development according to vector $(V_1); R_i$ - are the decisions in terms of export-import activity development aims according to vector V_i), relatively, which have time and expansion limits which emerge from the strategies and tactics of enterprise export-import activity development, specifically: deadlines and ways of realization, production and management resources, etc.;

$\left\{ X_z^\ominus \right\}$ - set of element of machine-building enterprise export-import activity development which contains elements of sets only $\left\{ X_a^3 \right\} \wedge \left\{ X_b^3 \right\}$.

The term (1) reflects the operation of set joining $\left\{ X_b^3 \right\}$ to set $\left\{ X_a^3 \right\}$, as a result of which new set appears $\left\{ X_z^\ominus \right\}$. Element d is common for sets $\left\{ X_a^3 \right\}$ and $\left\{ X_b^3 \right\}$ which relatively belongs to set $\left\{ X_z^\ominus \right\}$.

It is obvious, when enterprise forms mechanisms of development of export-import activity in accordance with the same scheme or algorithm, then every new vector connected will not differ from others in section of consideration of the factors of inner and outer environment and decision making and realization process in accordance with previously formed system of goals. In a formalized form it may be proved by the term (2):

$$\forall \left\{ X_a^3 \right\} \forall \left\{ X_b^3 \right\} \left[\forall \left\{ X_z^\ominus \right\} \left[\left\{ X_z^\ominus \right\} \in \left\{ X_a^3 \right\} \leftrightarrow \left\{ X_z^\ominus \right\} \in \left\{ X_b^3 \right\} \right] \rightarrow \left\{ X_a^3 \right\} = \left\{ X_b^3 \right\} \right]. \tag{2}$$

Apart from new vectors joining, the sequence of goals with fixed strategy of outer economic activity development at enterprise take place. As a result of such sequence, not only aims, but also methods may be corrected. In accordance with the axiom by Tsermelo-Frenkel (ZFC), the phenomenon of sequence may be described with the help of the scheme of highlighting (y set corresponds to every x set and F features, the elements of which are x elements only which possess F feature). In formulae the phenomenon under consideration is represented in term (3):

УПРАВЛІННЯ ПІДПРИЄМСТВОМ

$$\left. \begin{aligned}
 & \forall P_n \forall \left\{ \overset{\ominus}{O}_z \right\}_{z=1} \exists \left\{ \overset{\exists}{O}_b \right\}_{b=1} \forall \left\{ \overset{\exists}{O}_a \right\}_{a=1} \left[\left\{ \overset{\exists}{O}_a \right\}_{a=1} \in \left\{ \overset{\exists}{O}_b \right\}_{b=1} \leftrightarrow \left\{ \overset{\exists}{O}_a \right\}_{a=1} \in \left\{ \overset{\ominus}{O}_z \right\}_{z=1} \wedge P_n \left(\left\{ \overset{\exists}{O}_a \right\}_{a=1} \right) \right]; \\
 & \forall I_n \forall \left\{ \overset{\ominus}{O}_z \right\}_{z=1} \exists \left\{ \overset{\exists}{O}_b \right\}_{b=1} \forall \left\{ \overset{\exists}{O}_a \right\}_{a=1} \left[\left\{ \overset{\exists}{O}_a \right\}_{a=1} \in \left\{ \overset{\exists}{O}_b \right\}_{b=1} \leftrightarrow \left\{ \overset{\exists}{O}_a \right\}_{a=1} \in \left\{ \overset{\ominus}{O}_z \right\}_{z=1} \wedge I_n \left(\left\{ \overset{\exists}{O}_a \right\}_{a=1} \right) \right]; \\
 & \forall C_n \forall \left\{ \overset{\ominus}{O}_z \right\}_{z=1} \exists \left\{ \overset{\exists}{O}_b \right\}_{b=1} \forall \left\{ \overset{\exists}{O}_a \right\}_{a=1} \left[\left\{ \overset{\exists}{O}_a \right\}_{a=1} \in \left\{ \overset{\exists}{O}_b \right\}_{b=1} \leftrightarrow \left\{ \overset{\exists}{O}_a \right\}_{a=1} \in \left\{ \overset{\ominus}{O}_z \right\}_{z=1} \wedge C_n \left(\left\{ \overset{\exists}{O}_a \right\}_{a=1} \right) \right]; \\
 & \forall R_n \forall \left\{ \overset{\ominus}{O}_z \right\}_{z=1} \exists \left\{ \overset{\exists}{O}_b \right\}_{b=1} \forall \left\{ \overset{\exists}{O}_a \right\}_{a=1} \left[\left\{ \overset{\exists}{O}_a \right\}_{a=1} \in \left\{ \overset{\exists}{O}_b \right\}_{b=1} \leftrightarrow \left\{ \overset{\exists}{O}_a \right\}_{a=1} \in \left\{ \overset{\ominus}{O}_z \right\}_{z=1} \wedge R_n \left(\left\{ \overset{\exists}{O}_a \right\}_{a=1} \right) \right].
 \end{aligned} \right\} \quad (3)$$

The research of the experience of national enterprises on new markets outgoing proved that in the process of development of outer economy it is practically possible to introduce new vectors which do not coordinate with a typical system of goals, strategy marks and tactic tasks. It is due to the changes in structure of consumers' demand, extensive fluctuation of market conjuncture, competitiveness rise, geopolitics change, etc. It causes the situation when managerial decisions become autonomous and independent, demand non-standard approach and depend on managers' initiative. This supposition is especially urgent while investigating the problems connected to export-import operations fulfillment, as they mean applying productive, logistic, financial, intellectual potentials of business partners on the basis of outsourcing. Out sourcing is the process of passing of secondary functions of enterprise and all shares connected to it to a professional contractor (outsourcer). The word «outsources» originates from English «Outsideresourceusing» — «the use of outer resources» and is often translated as «cooperation», «subcontract» and even «management functions, warrants and responsibilities delegation within the task

»[10]. Outsourcing provides enterprise with a range of advantages, namely enterprise orientation on main tasks fulfillment in a way of delegation of a part of responsibilities to a company-outsourcer, also decrease of cost of those operations which are realized on the basis of outsourcing which is achieved through a limited specialization of enterprises which serve as outsourcers. One of the advantages is the access of enterprise to new resources. Outsourcing is especially urgent for enterprise when there is a necessity of a non-standard solution to certain problems, namely outgoing on untypical for enterprise markets, successful application of modern technologies, etc. Outsourcing company possesses extensive advantages and experience of twin tasks fulfillment owing to limited specialization in comparison with enterprise which may find it a one-time task or not profitable. Uniformity and limited specialization provide outsourcing companies with advantages of following modern tendencies in technology development which allows to be ahead of other enterprises and whose specialization does not lie in the plane of outsourcer's activity direction. Accounting may serve as one of the examples of this. In addition to that, outsourcing company is responsible for all the risks connected to incorrect counting.

To sum up the above mentioned facts, one can conclude that under the conditions of outsourcing enterprise possesses a wide range of possibilities concerning the development of export-import activity according to vectors which are independent of already home adopted. On the basis of set theory the given supposition may be illustrated with the help of the axiom of regularity (any non-empty set A has element B, where intersection of A and B are empty set), formalized illustration of which is supplied in term (4):

$$\forall \left\{ \overset{k}{O}_y \right\}_{y=1} \left(\exists \left\{ \overset{\exists}{O}_j \right\}_{j=1} \left(\left\{ \overset{\exists}{O}_j \right\}_{j=1} \in \left\{ \overset{k}{O}_y \right\}_{y=1} \right) \rightarrow \exists \left\{ \overset{\exists}{O}_j \right\}_{j=1} \left(\left\{ \overset{\exists}{O}_j \right\}_{j=1} \in \left\{ \overset{k}{O}_y \right\}_{y=1} \wedge \neg \exists g \left(g \in \left\{ \overset{k}{O}_y \right\}_{y=1} \wedge g \in \left\{ \overset{\exists}{O}_j \right\}_{j=1} \right) \right) \right) \quad (4)$$

УПРАВЛІННЯ ПІДПРИЄМСТВОМ

where g is such an element $\left\{ X_j^3 \right\}_{j=1}^3$ i $\left\{ X_y^k \right\}_{y=1}^k$, section is empty set. Element g is an independent vector in accordance with the aims and methods of their achievement.

At the final stage of technology realization of the formation of enterprise export-import activity mechanisms the scheme of turning is applied (completion axiom), whose formulae is illustrated in term (5):

$$\forall V_1, \exists C_1 : P(V_1, C_1) \rightarrow \forall \left\{ X_a^3 \right\}_{a=1}^3, \exists \left\{ X_b^3 \right\}_{b=1}^3, \forall C_1 : C_1 \in \left\{ X_b^3 \right\} \Leftrightarrow \exists V_1 \in \left\{ X_a^3 \right\} : P(V_1, C_1) \quad (5)$$

Successful realization of polyvector strategy of enterprise export-import activity development needs timely and rational decisions and relies on a improved system of information about the state of market conjuncture, demand changes, new opportunities and threats which enterprise may face. Thereby, a decent level of enterprise competitiveness is achieved with the help of management decomposition which is based on continuous improvement of the system of information collection about the state of inner and outer environment and also tactical analysis and use of data received to successfully achieve strategy goals.

As a result, the combination of different vectors of enterprise activity a power set appears. Given phenomenon is illustrated in term(6):

$$\left. \begin{aligned} & \forall \left\{ X_\lambda^\gamma \right\}_{\lambda=1}^\gamma \exists \left\{ X_y^k \right\}_{y=1}^k \forall \left\{ X_\theta^\beta \right\}_{\theta=1}^\beta \left\{ X_\theta^\beta \right\} \in \cup \left\{ X_y^k \right\} \Leftrightarrow \left\{ X_\theta^\beta \right\} \subseteq \left\{ X_\lambda^\gamma \right\}; \\ & \left\{ X_\theta^\beta \right\} \subseteq \left\{ X_\lambda^\gamma \right\} \Leftrightarrow \forall \left\{ X_\Omega^\psi \right\}_{\Omega=1}^\psi \left\{ X_\Omega^\psi \right\} \in \left\{ X_\theta^\beta \right\} \rightarrow \left\{ X_\Omega^\psi \right\} \in \left\{ X_\lambda^\gamma \right\}; \\ & \cup \left\{ X_y^k \right\} \supset \left(\left\{ X_\lambda^\gamma \right\} \supset \left(\left\{ X_\theta^\beta \right\} \supset \left\{ X_\Omega^\psi \right\} \right) \right); \left(\left\{ X_\theta^\beta \right\} \in \left\{ X_\lambda^\gamma \right\} \right) \Leftrightarrow \left(\varphi \in \left\{ X_\theta^\beta \right\} \Rightarrow \varphi \in \left\{ X_\lambda^\gamma \right\} \right); \\ & \left(\left\{ X_\Omega^\psi \right\} \in \left\{ X_\theta^\beta \right\} \right) \Leftrightarrow \left(\mu \in \left\{ X_\Omega^\psi \right\} \Rightarrow \mu \in \left\{ X_\theta^\beta \right\} \right), \end{aligned} \right\} \quad (6)$$

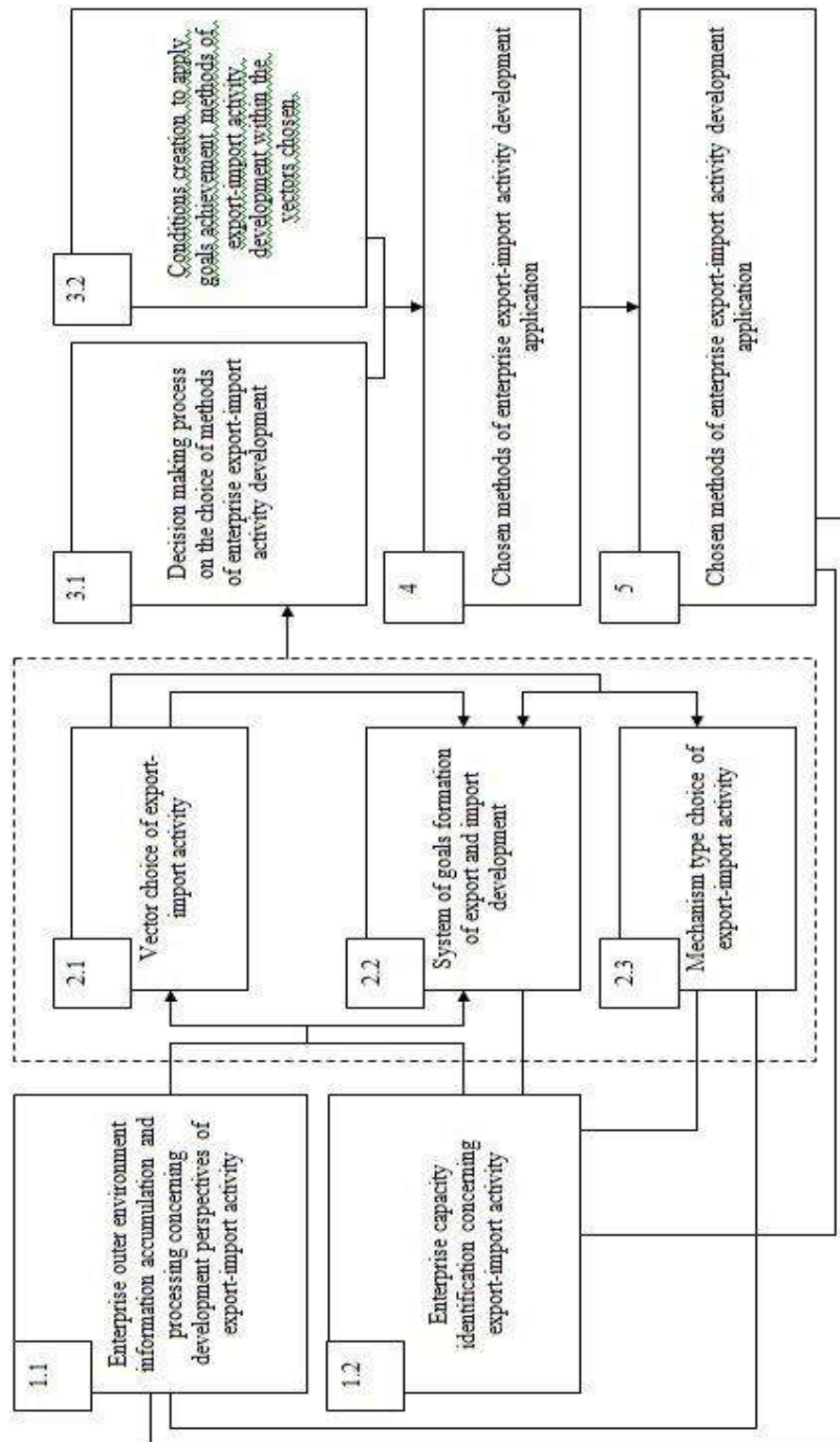
where $\left\{ X_y^k \right\}$ - power set, which contains subsets $\left\{ X_\lambda^\gamma \right\}$, $\left\{ X_\theta^\beta \right\}$ and $\left\{ X_\Omega^\psi \right\}$, which represent specialization and diversification rise within a certain vector of export-import enterprise activity development;

φ - common element for sets $\left\{ X_\lambda^\gamma \right\}$ i $\left\{ X_\theta^\beta \right\}$;

μ - common element for sets $\left\{ X_\Omega^\psi \right\}$ i $\left\{ X_\theta^\beta \right\}$.

Thereby, according to the results of research conducted, we have determined the stages of technological process of the formation of mechanisms of export-import enterprise activity (Pic. 1). Given process develops accounting the data of enterprise inner and outer environment state. The research of the experience of national machine-building enterprises and their inner and outer environment factors proved that normally enterprises are oriented on information about the level of consumers' demand gratification, revealing the tendencies in its change. The analysis of these phenomena may influence enterprise competitiveness and the stability of its positions at the market.

УПРАВЛІННЯ ПІДПРИЄМСТВОМ



Pic. 1. Stages of technological process of enterprise export-import activity mechanisms development

Notes: Author's contribution

УПРАВЛІННЯ ПІДПРИЄМСТВОМ

On the basis of research results of inner and outer environments the management of enterprise reach the decision connected to strategy correction and goals tactic achievement. The analysis of national enterprises experience proved that the given decisions are normally characterized by a number of alternatives:

- introduction of new type of outer economic activity as completely a new one, not connected to other vectors;
- aggregation formation due to local features of some vectors;
- elimination of unprofitable vectors of outer economic activity.

Thereby, we may conclude that the realization of technology formation of enterprise export-import activity development means a number of stages and is not a complicated process which may need non-standard and timely decisions by enterprise managers.

Conclusions. The paper analyses literary sources on the issue of determination of technology of formation of enterprise export-import activity development. We have determined key features of vectors sequence of outer economic activity and proved that enterprise may succeed more in polyvector strategies achievement which means outgoing on a number of markets and operative response to changes in inner and outer environments with the help of outsourcing company. We have investigated the regularities in the interaction of the components of mechanisms of export-import activity and proved that experience and timely response to changes in information technologies allow enterprise to successfully achieve the goals posed at the stage of formation. Further research may concern formation of information supply of export-import activity mechanisms development.

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УПРАВЛІННЯ ПІДПРИЄМСТВОМ

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THE DEFINITION OF INDUSTRY PARK ELECTRICAL PRODUCTS

ОПРЕДЕЛЕНИЕ ОТРАСЛЕВОГО ПАРКА ЭЛЕКТРОТЕХНИЧЕСКИХ ИЗДЕЛИЙ

The relevance of the research topic. Assessment and analysis of the Park of technological equipment is the basis for the development of the programme of action of each enterprise in the market for its products; it identifies the place and role of the enterprise in the economic system of society

Statement of the problem. The method of calculation of certain types of needs (e.g. the needs of the repair and maintenance of equipment) requires, as a mandatory stage of the calculation, the definition of a Park installed at the consumers.

Analysis of recent researches and publications. Problems of definition of old machinery was considered by such scientists as Voronovsky G. K. [8], Gladenko I. V. [9], Kozicki D. [10], Pererva P. G. [11-12], Pogorelov N. I. [13], Savenkova O. N. [14], Tkachov M. M. [15], Tovazhnyanskiy V. L. [16].

Unsolved problems. Businesses and industries quantitation Park electrical products is not conducted as to determine it by direct counting almost impossible.

Statement of the problem. The aim of the article is development of methodical provisions of the definition of industry Park electrical products that do not have independent technological purposes.

The main results of the study. To determine industry Park electrical automation is proposed by studying their applicability (actual presence) in any one kind of the main process equipment industry Park which is known in advance or can be set in a scientific and proven methods. In particular, while defining industry Park low-voltage equipment as a basis we can take the main types of the main technological equipment, asynchronous motors with power up to 100 kW, the amount of generated or consumed in the sector of electricity, etc. the analysis of the coefficients of applicability of electrical equipment on different groups of cutting equipment is allowed to draw a conclusion about the different level of automation.

Conclusions. Suggested in the article the technique of definition of industry Park electrical products is universal. After some modifications it can be used to determine the Park of any products that are components element of more complex technological equipment.

Актуальность темы исследования. Оценка и анализ парка технологического оборудования является основой для разработки программы действий каждого предприятия на рынке своей продукции; он определяет место и роль предприятия в экономической системе общества

Постановка проблемы. Методика расчетов некоторых видов потребностей (например, на нужды ремонта и эксплуатации оборудования) предполагает, в качестве обязательного этапа расчета, определение парка установленного у потребителей оборудования.

Анализ последних исследований и публикаций. Проблемы определения парка технологического оборудования рассматривали такие ученые, как Вороновский Г. К. [8], Гладенко И. В. [9], Коциски Д. [10], Перерва П. Г. [11-12], Погорелов Н. И. [13], Савенкова О. Н. [14], Ткачев М. М. [15], Тобажнянский В. Л. [16] и др.

Нерешенные проблемы. На предприятиях и в отраслях промышленности количественный учет парка электротехнических изделий не ведется, поскольку определить его методом прямого счета практически невозможно.

Постановка задачи. Целью статьи является разработка методических положений определения отраслевого парка электротехнических изделий, не имеющих самостоятельного технологического назначения.

Основные результаты исследования. Определять отраслевой парк электротехнических средств автоматизации предлагается путем исследования их применимости (фактического наличия) на каком-то одном виде основного технологического оборудования, отраслевого парк которого заранее известен или может быть установлен с помощью научно обоснованных и проверенных практикой методов. В частности, при определении отраслевого парка низковольтной аппаратуры за основу можно принять главные виды основного технологического оборудования, асинхронные двигатели мощностью до 100 кВт, количество вырабатываемой или потребляемой в данной отрасли электроэнергии и т.д. Анализ полученных коэффициентов применимости электротехнических изделий на различных группах металлорежущего оборудования позволил сделать вывод о различном уровне их автоматизации.

Выводы. Предложенная в статье методика определения отраслевого парка электротехнических изделий является универсальной. После некоторых

УПРАВЛІННЯ ПІДПРИЄМСТВОМ

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модификаций ее можно использовать для определения парка любых изделий, которые являются комплектующим элементом более сложного технологического оборудования.

Ключевые слова: *электротехнические изделия; отраслевой парк; технологическое оборудование; коэффициенты применимости.*

Relevance of the research topic. Enterprises of electrotechnical industry produces large volumes of products for internal and external consumption, ensuring the economy of our country as a means to accelerate scientific-technical progress, and foreign exchange earnings. For efficient production and commercial activities in the market of electrotechnical companies produce in large volumes, wide product range, each item of which requires the determination of its market characteristics: demand, supply, price, quality and the like. Market relations cover the various aspects of enterprise activity that one indicator to describe is simply impossible [1]. Therefore, in the conditions and competition to ensure stable production and cost-effective operations are very important such generalizing characteristic of the market, which is fleet of products in service [2; 3]. In the General case the value of Park products characterizes satisfied in previous periods, the demand for these products. Assessment and analysis of the Park of technological equipment and its components is a prerequisite for the formation of state economic and social policy of market regulation, the fight against inflation, the development of appropriate legislation. Fleet size of our products is the basis for the development of the programme of action of each enterprise in the market for its products; it identifies the place and role of the enterprise in the economic system of society.

Formulation of the problem. The method of calculation of certain types of needs (e.g. the needs of the repair and maintenance of equipment) requires, as a mandatory stage of the calculation, the definition of a Park installed at the consumers [4-6]. Park equipment (regional, sectoral, national) you also need to know when determining the number of staff, the calculation of the cost of its maintenance and operation, differentiation of types and models of equipment planning of its production volumes, etc. [7]. In this regard, the development of scientific and methodological foundations of determining of the Park electrical products (EP) represent an important and urgent task.

Analysis of recent research and publications. Problems of definition of old machinery was considered by such scientists as Voronovsky G. K. [8], Gladenko I. V. [9], Kozicki D. [10], Pererva P. G. [11-12], Pogorelov N. I. [13], Savenkova O. N. [14], Tkachov M. M. [15], Tovazhnyanskiy V. L. [16] etc.

However, in the works of these authors focuses on the assessment of the size of the Park the main technological equipment of machine-building enterprises. For example, in [4; 10; 17] considers the problem of determining the Park of the process equipment in the chemical and light industries, the authors of works [14; 16] were limited to the consideration of the Park only economically important equipment. However, as shown by our findings [3-7], the problem of evaluation of the Park of the main technological equipment has been largely solved, and at present this is not so important. Much more urgent and more complicated is the problem of determining the equipment fleet, which has no independent technological purpose (bearings, motors, pumps, electrical products, computers, light fixtures, measuring instruments, etc.) which the enterprises are not maintained inventory records.

Determination of unexplored aspects of the general problem. Calculations of actual equipment in operation, for certain types of industrial products have different methodological and regulatory framework. Our research suggests that for electrical products (contactors, motors, relays, fuses, switches, electromagnets, magnetic starters, transformers, etc.) such a database index is missing. Businesses and industries quantified the Park EP are not kept, because to determine it by direct counting almost impossible.

Setting an objective. The aim of the article is development of methodical provisions of the definition of industry Park electrical products that do not have independent technological purposes. Object of research are machine-building enterprises of the Kharkiv industrial region.

УПРАВЛІННЯ ПІДПРИЄМСТВОМ

Research results. To determine industry Park electrical automation is proposed by studying their applicability (actual presence) in any one kind of technological equipment industry Park which is known in advance or can be set in a scientific and proven methods. In particular, while defining industry Park low-voltage equipment as a basis we can take the main types of the main technological equipment, asynchronous motors with power up to 100 kW, the amount of produced or consumed energy, etc.

The determination of the direction of research depends on the sector under consideration and its characteristics. A selection of basic representative, which is determined by the ratio of applicability of EP in the industry can not be uniquely determined. It is therefore proposed to determine the coefficients of applicability is not for one product but for several, vividly characterize the manufacturing equipment industry. For example, the engineering industry, where the largest number of machine tools (metal-cutting, press-forging and foundry). Therefore, the basis of applicability of electrical equipment in the engineering industries are invited to take certain types of machine tools. This approach to defining industry Park EP, in our view, would significantly enhance the reliability and validity of the calculations.

Our recommendations for the other industries are as follows:

- for ferrous metallurgy the object of study are recommended converters, blast furnaces, open-hearth furnaces, blooming, slabs;
- for chemical industry – synchronous and asynchronous electric motors;
- for the timber and woodworking industry - woodworking machines, machinery, production line;
- for the oil and gas industry – drilling rigs;
- for the electricity and coal industry electromagnetic control station;
- for the transportation industry, both surface and underground types of vehicles;
- for light and food industry - the amount of technological power equipment.

Based on the above hypotheses, the estimated formula industry Park of i -th type, EP has the following form:

$$N_i = N_j \cdot K_{ij}, \quad (1)$$

where N_j - industrial Park j -th type of equipment for which the coefficient of applicability of the i -th type EP K_{ij} .

In relation to engineering industries for certain types of the main technological equipment of formula (1) takes the following form:

$$N_i = \sum_{j=1}^{j=n} (N_j \cdot K_{ij}), \quad (2)$$

where j - is the type of process equipment – metal-cutting, press-forging, foundry; n - number of types of the main technological equipment (in this case, $n=3$).

The practical calculation of coefficients K_{ij} of applicability should be given special attention, as these values represent the most important components when you use these guidelines.

First made a classification of the selected object of study for a number of distinctive groups or types of products. For example, engineering industries (automotive, instrumentation, machine tools, electrical engineering, tractor construction, etc.) selected objects studies – metal-cutting machines, press-forging and foundry equipment break even on a number of close by their design and technological content of group assignments.

For each of the classification groups and sub-groups of technological equipment analysis of the Park to identify and model the most massive application. The total Park selected models in total should be quite a representative sample – not less than 70-80% of the total industry Park of technological equipment.

Calculation of the coefficients of applicability of the specific type of EP at this group classification of the main technological equipment (pieces per unit). The estimated relationship has the following form:

УПРАВЛІННЯ ПІДПРИЄМСТВОМ

$$K_{ij}^s = \frac{\sum_{n=1}^m K_{ij}^{sn} \cdot O_{sn}}{\sum_{n=1}^m O_{sn}}, \tag{3}$$

where K_{ij}^s - coefficient of applicability in the i -th of EP for the s -th classification group j -th type of process equipment, units per unit of equipment; O_{sn} - industry Park of the n -th model s -th groups of technological equipment; K_{ij}^{sn} - the number of pieces of the i -th of EP n -th model s -th group of equipment of the j -th species.

The results of this phase is to determine the coefficients of applicability of certain types and types EP are the specific models of equipment. The basis for such calculations are the norm configuration electrical diagrams of the individual models in this classification groups the main technological equipment, as well as their number in the industrial Park.

Calculates the coefficients of the applicability specific to this EP unit of the j -th species K_{ij} :

$$K_{ij} = \sum_{s=1}^l K_{ij}^s \cdot \gamma_{js}, \tag{4}$$

where l - is the number of classification groups of technological equipment of this type; γ_{js} – share s -th classification group in the industrial Park of the j -th type of process equipment.

According to this method were determined the coefficients of applicability of various types of EP metal-cutting, press-forging and foundry equipment, the practical application of which allows to identify EP Park for engineering industries.

As an example, given the values of the coefficients of applicability of electromagnetic actuators and limit switches of various types on separate classification groups of machine tools.

Table 1

Coefficients of the applicability of different types of EP in a separate classification groups of metal-cutting machines

Type EP	Classification groups of metal-cutting machines					On one machine
	Lathe	Grinding	Planing, slotting and broaching	Drilling	Milling	
Electromagnetic contactors						
ПМЛ-000М	0,504	0,630	0,588	1,346	0,547	0,706
ПМЛ-1000	1,567	1,740	0,735	1,135	1,544	1,220
ММЛ-2000	1,212	0,512	0,114	0,596	1,410	0,731
ПМЛ-3000	0,450	0,266	0,102	0,046	1,100	0,296
ПМЛ-4000	0,060	0,142	0,046	0,012	0,150	0,052
ПМЛ-5000	0,006	0,004	0,024	-	-	0,003
ПМЛ-6000	-	-	0,0666	-	-	0,002
The ultimate and limit switches						
ВК-200	0,129	0,081	1,346	0,035	1,333	0,249
ВК-300	0,02	0,047	-	-	-	0,010
ВК-400	0,403	0,072	0,152	0,187	0,132	0,174
ВПК-1000	0,441	0,109	0,009	0,060	0,110	0,146
ВПК-2000	1,625	0,228	0,976	0,183	1,561	0,654
ВПК-3000	-	-	0,058	-	-	0,002
БВК-24	-	0,072	0,095	-	-	0,017
БП-21	-	-	-	0,037	0,065	0,018
БПР-22	-	0,004	-	0,037	0,007	0,012
БПК-4000	-	0,009	-	0,06	-	0,004

УПРАВЛІННЯ ПІДПРИЄМСТВОМ

Calculations of the coefficients of EP applications, an example of which is given in table 1, was conducted by the authors for various types of manufacturing equipment installed at the enterprises of machine-building complex. In Tab. 2 shows a generic aggregated data on the coefficients of applicability to various types of technological equipment in the engineering industries.

Table 2

Coefficients of the applicability of various EP at the basic types of technological equipment in the sectors of mechanical engineering

EP kinds of	The coefficients of applicability of unit process equipment, st.		
	Cutting	Forging	Foundry
Circuit breakers	1,819	1,590	2,181
Electromagnetic contactors	3,010	3,898	5,371
Control buttons	4,353	5,433	5,278
Relay	2,751	5,535	2,858
The end switches and travel	2,376	1,620	3,852
Electromagnetic clutches and magnets	0,875	2,092	3,044
Fuses	0,931	0,530	1,974
Switches	2,304	0,850	2,460
Transformers	1,124	1,323	1,092
Light fixture	1,320	1,457	1,365
Terminals	12,343	26,649	16,672
The switches	0,342	0,211	0,196
Thyristor contactless starters	0,769	0,387	0,118
Other types of EP	0,649	0,841	0,548

However, the use of the above techniques in practice is limited by the fact that in the industrial Park j -th type of process equipment can be represented by different years of release (Tab. 3). More new equipment generally has a higher level of automation and saturation of electrical products. The change in the level of automation of the main technological equipment objectively leads to a change in the values of the coefficients of applicability. In this regard, the analysis of the Electromechanical schemes of technological equipment of one year gives an incomplete view of the actual applicability of EP for its j -th view.

Table 3

Age structure of the fleet of technological equipment of machine-building enterprises

Service life, years	The percentage of equipment in the industrial Park, %		
	Cutting	Forging	Foundry
Up to 10 years	32,7	35,0	27,0
10-20 years	27,5	26,3	31,8
More than 20 years	39,8	38,7	41,2

This is due to the influence on production and scientific-technical progress and market competition. Therefore, the primary results of the calculation branch of the Park EP will have a low level of accuracy that predicts their adjustment and refinement.

It is proposed to analyze the applicability of EP models on the basis of equipment not on one sample year, and several (for example, three years of issue). All the manufacturing equipment is divided into three age groups (actual lifetime is 10 years, 10-20 years and above 20 years). A sufficiently large gap in terms of operation is attributable to the substantial deterioration of Park of the process equipment at Ukrainian machine-building enterprises (table 3). For each of the age groups of technological equipment to determine the coefficients of applicability of various types of EP.

The results of the analysis of applicability of electromagnetic actuators on different types of process equipment are listed in Tab. 4.

УПРАВЛІННЯ ПІДПРИЄМСТВОМ

Table 4

Coefficients of the applicability of electromagnetic actuators for the cutting machines of different years of release

Equipment type and year of issue	Electromagnetic contactors for nominal current, A				
	10	25	40	63	100
Cutting					
1993	1,31	1,13	0,24	0,11	0,03
2002	1,56	1,34	0,30	0,08	0,03
2011	2,02	1,81	0,33	0,14	0,03
Forging					
1993	1,72	1,50	0,36	0,23	0,13
2002	2,15	1,24	0,29	0,28	0,15
2011	2,71	0,91	0,22	0,21	0,08
Foundry					
1993	0,92	0,94	0,07	0,02	0,01
2002	1,07	1,09	0,09	0,02	0,01
2011	1,14	1,31	0,14	0,03	0,015

The feasibility of this approach, in our view, especially noticeable when defining EP Park for engineering industries with a large proportion of any age group equipment. Despite the complexity of the calculations, the accuracy of the final result in this case is increased.

Consequently, the coefficients of applicability of EP major types of process equipment can be calculated as follows:

$$K_{ij} = \sum_{t=1}^h K_{ij}^t \cdot \beta_j^t, \tag{5}$$

where K_{ij}^t - coefficient of applicability of the i -th type, THESE on the j -th type of process equipment in a given time interval t the actual period of service; β_j^t - the percentage of equipment with a given period t of his service in the fleet.

The values of the coefficients of applicability, is given in table 5, was calculated based on the dependence (5).

Table 6

Coefficients of the applicability of electromagnetic actuators for metal-cutting equipment based on its age structure

Type of equipment	The coefficients of the applicability of electromagnetic starters on rated current, A				
	10	25	40	63	100
Cutting	1,62	1,42	0,28	0,11	0,03
Forging	2,48	1,05	0,25	0,23	0,10
Foundry	1,01	1,08	0,09	0,02	0,11

Conclusions. The production and consumption of electrical products have a leading role in the implementation of electrification, modernization, mechanization, automation and intensification of production processes. With such a wide variety of applications of electrical products requires the development of comprehensive measures for the development of planning and forecasting of production and sales from the standpoint of real demand, which involves improvement of methods for the determination of the current and future needs for EP various needs. An important part of these calculations is the value of the Park, EP being in operation.

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METHODOLOGICAL APPROACH TO DESIGN THE ORGANIZATIONAL DEVELOPMENT EVALUATION SYSTEM

МЕТОДИЧНИЙ ПІДХІД ДО ПОБУДОВИ СИСТЕМИ ОЦІНКИ ОРГАНІЗАЦІЙНОГО РОЗВИТКУ ПІДПРИЄМСТВА

Urgency of the research. The Ukrainian enterprises are forced to be innovative or at least more reactive to the exogenous changes, and despite of all financial problems to be interested in effective change tools.

Target setting. The main market challenges have been solved already by European players and companies in USA and now they are in a focus of the Ukrainian enterprises. Though the European or US market conditions differ from Ukrainian, there is obvious need for the modern practice and techniques to be considered, evaluated by their applicability and implemented into reality.

Actual scientific researches and issues analysis. The previous studies in the field of organizational development are presented by the papers of such experts and scientists as Aldrich H., Armenakis A., Bedeian A., Christensen C., Hannan M. and Freeman J., Quinn R. and Cameron K., Mintzberg G., Scherbina V., Plotinsky Y., Van de Ven A. and Poole M. and many others.

Uninvestigated parts of general matters defining. There is still a need for comprehensive and applicable toolbox for the organizational development at the enterprise level, which will allow evaluating of the enterprise evolution and, as a consequence, will make the organizational change management possible.

The research objective. The paper aims to synthesize the findings in the previous studies in the sphere of organizational changes and development to construct the comprehensive framework to evaluate the enterprise development.

The statement of basic materials. Our assumptions about the organizational development we present as three-pillar model: material resources dynamics, non-material resources dynamic and structure changes. The proposed model synthesizes the approaches to estimate the changes in different fields of organizational studies, but at the same time it's optional and can be modified by implementation of the various indexes.

Conclusions. As a result of dependencies analysis we may conclude, that service period of the equipment influence significantly on the development rate of the enterprise, human resources dynamics evaluation can be another significant factor which increase or decrease effectiveness of organizational changes and structure redesign is one of the precondition of the long-run strategy for the change.

Keywords: organizational development; evaluation; growth; development; performance index.

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Актуальність теми дослідження. Підприємства України змушені бути інноваційними, чи щонайменш швидко реагувати на зовнішні потрясіння, а отже бути зацікавленими у надійному та ефективному інструментарію з організаційних змін.

Постановка проблеми. Основні виклики, які знаходяться у фокусі уваги українських підприємств, вже вирішені компаніями та фірмами Європи та США. Хоча умови Європейського ринку чи ринку США відрізняються від вітчизняних, існує очевидна потреба у оцінці сучасних тенденцій та методик на предмет їх застосування у вітчизняній практиці.

Аналіз останніх досліджень і публікацій. Основу дослідження склали роботи таких вчених як Алдріха Г., Арменакіса А., Бедіана А., Крістенсена К., Ханана М. та Фрімена Дж., Куїна Р. та Камерона К., Мінцберга Г., Плотинського Ю., Ван де Вена А., Пуля М., Щербіної В. та багатьох інших.

Виділення недосліджених частин загальної проблеми. Існує потреба у побудові зрозумілого та реалістичного інструментарію з організаційного розвитку на підприємстві, який дозволить оцінити еволюцію підприємства та зробить можливим управління змінами.

Постановка завдання. Мета статті – синтезувати знахідки та результати попередніх досліджень у сфері організаційних змін та розвитку аби побудувати рамочну концепцію оцінки розвитку підприємства.

Виклад основного матеріалу. Наші допущення про організаційний розвиток представлені як трьохкомпонентна модель: оцінка динаміки матеріальних ресурсів, людських ресурсів та оцінка організаційної структури. Запропонована модель – синтезує існуючі підходи із авторськими пропозиціями та доповненнями, і в той же час є опціональною та відкритою до модифікацій.

Висновки. В результаті аналізу залежностей ми можемо стверджувати, що період служби обладнання має значний вплив на рівень розвитку підприємства, оцінка людських ресурсів може стати ще одним значним фактором, який збільшує або зменшує ефективність організаційних змін, а структурна перебудова є однією із передумов для довготривалої стратегії організаційних змін.

Ключові слова: організаційний розвиток; оцінка; зростання; розвиток; показники ефективності.

УПРАВЛІННЯ ПІДПРИЄМСТВОМ

Urgency of the research. The organizational changes are unavoidable under conditions of the rapid market dynamics of present times, especially when the market uncertainty is catalyzed by institutional transformations in Ukraine. The Ukrainian enterprises are forced to be innovative or at least more reactive to the exogenous changes, and despite of all financial problems are interested in effective change tools.

Target setting. The academic literature in a sphere of organizational change, strategic management and leadership present a lot of findings and discoveries which are remain invisible for the practitioners in Ukraine. The main challenges that now are in a focus of the Ukrainian enterprises have been solved already by European players and companies in USA. Though the European or US market conditions differ from Ukrainian, there is obvious need for the modern practice and techniques to be considered, evaluated by their applicability and implemented into reality.

Actual scientific researches and issues analysis. The previous studies in the field of organizational development are presented by the papers of such experts and scientists as Aldrich H., Armenakis A., Bedeian A., Christensen C., Hannan M. and Freeman J., Quinn R. and Cameron K., Mintzberg G., Scherbina V. and Popova Y., Plotinsky Y., Van de Ven A. and Poole M. and many others. Given synthesis is concentrated mostly on the works of Hannan M., Freeman J., Quinn R., Cameron K. and Mintzberg G., nevertheless other scientists' findings were considered properly.

Uninvestigated parts of general matters defining. There is still a need for comprehensive and applicable tool-box for the organizational development at the enterprise level, which will allow evaluating of the enterprise evolution and, as a consequence, will make the organizational change management possible.

The research objective. The paper aims to synthesize the findings in the previous studies in the sphere of organizational changes and development to construct the comprehensive framework to evaluate the enterprise development.

The statement of the basic materials. In opinions of many experts and academic scholars, the performance of any market players is hard to be estimated in one or two integral indexes, the whole system of interrelated and interconnected indicators is needed. However, some certain specifics of enterprise development can be well evaluated by analyzing the criteria selection. These criteria should describe fully the processes, which are the most essential for the development of an enterprise. Thus the profitability growth is universally recognized as the indicator of capabilities of the enterprise to accumulate and create resources for the current functioning and further development. That's why the profitability growth can be identified as development growth of the enterprise. As well as it is true for the non-material resources which are essential for the development, the growth in human resources of the enterprises, core competences, reputation or goodwill do matter as well. This research considers enterprise development as positive changes of its activities, and as the consequences – the positive changes of the main indicators of commercial activities, competitiveness, brand loyalty etc.

Our assumptions about the organizational development we may put in following way – the organizational development is the process of positive changes which can be identified in material resources dynamics, non-material resources dynamic and structure changes (structure we assume as a system of links between material and non-material elements). As far as this assumption is taken as initial for our research, we build the evaluation system as a three-pillar system of evaluation.

First pillar of evaluation system is presented by **material resources dynamics**. This will be the first sphere of our analysis and modeling, which is based on the methodology offered by Vojcehovskij [2]. Therein under the following indexes are analyzed to reveal their impact on growth rate of the enterprise:

- K_{ps} – the share of profit surplus (the share that enterprise invests back into the growth of capital assets);
- ARR – the accounting rate of return for investments;
- P_s – the period of service of capital assets.

There are no doubts that the increase of the first two parameters leads to the intensification of the enterprise development and improvement of its competitiveness. The period of capital assets service has more complex impact on the organizational development. They influence on current and accumu-

УПРАВЛІННЯ ПІДПРИЄМСТВОМ

lative profit, the size of depreciation charges which plays the role of the source of internal investment funds at the enterprise. Though the increase of the service period of the equipment lead to vice versa interrelation: profit increases when the depreciation flow drops.

The model is based on the presumptions:

- capital assets replenishment take place due to depreciation charges;
- parameters K_{ps} , ARR and P_s do not change in time (in this case the development growth is constant, which gives the opportunity to analyze the influence of other parameters);
- the production process as a system consists of several subsystems, number of which is equal to the years of equipment service;
- initial deterioration of capital assets is different: for the first subsystem equipment can be used for one year, for the second – two years and so on.

On the basis of these presumptions the production process is modeled as follows: depreciation and profit, accumulated by enterprise in first year, are invested into new equipment instead of those which is out in the first subsystem, next year the capital assets are accumulating for the second subsystem modernization and so on. Under these conditions the value of capital assets grows, as well as profit. As we assume that enterprise keeps profitability to be constant (ARR is constant), then the procedure of capital assets replacement can be described as it is showed in formula 1):

$$F_i = (K_{ps} \cdot ARR + \frac{1}{T_s})(F_{i-1} + F_{i-2}), \quad i=2,3,\dots \tag{1}$$

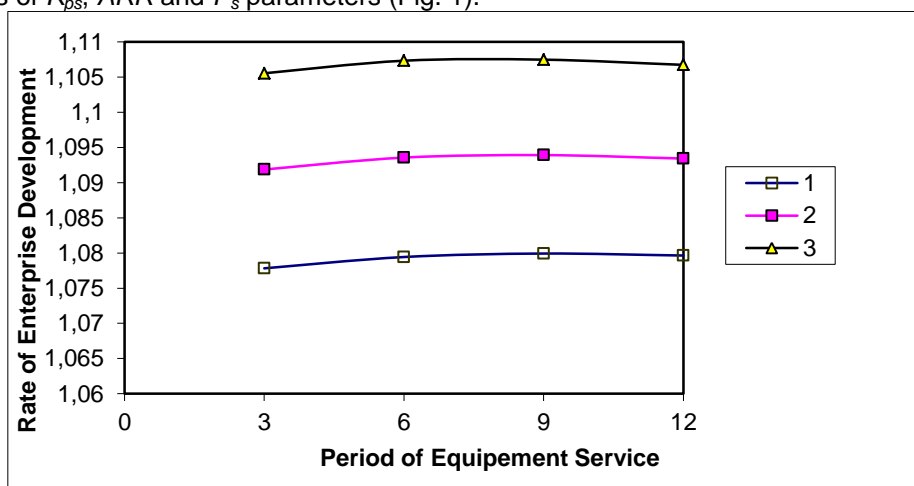
where F – value of capital assets, in money terms.

Thereby the value of input funds is determined by those assets that are accumulated in the previous period.

If we assume that profit is proportional to the value of functioning capital assets, then to determine the profit growth it is necessary and sufficient to analyze the dynamics of capital assets change. The assets growth rate η can be estimated as it is presented below (see formula 2):

$$\eta_{i+1} = (K_{ps} \cdot ARR + \frac{1}{T_s})(1 + \frac{1}{\eta_i}). \tag{2}$$

Failing the general analytical solution of the high-degree equations there are no formulas for explicit link between K_{ps} , ARR and P_s parameters. That’s why the concrete solutions can be found approximately. Using the formula 2 it is possible to define annual development rate of the enterprise under the certain values of K_{ps} , ARR and P_s parameters (Fig. 1).



1 – if $K_{ps}ARR = 0,07$, 2 – if $K_{ps}ARR = 0,06$ 3 – if $K_{ps}ARR = 0,05$

Fig. 1. Dependence Curve of Development Growth Rate – Period of Service

УПРАВЛІННЯ ПІДПРИЄМСТВОМ

As a result of dependencies analysis we may conclude, that

– service period of the capital assets (e.g. equipment) influence significantly on the development rate of the enterprise, and up to certain value it is direct dependence, since certain value – it is inverse dependence;

– if the $K_{ps}ARR$ increases, the development rate grows at the enterprise.

The second pillar of the enterprise development evaluation framework is based on non-material resources analysis. Hereby we should emphasize that we select only one type of the resources to analyze, - human resources analysis in our case. Though different types of tacit resources are classified in wider prospect. For instance, the core competences analysis can be done to reach the research aim. The contributions of Edith Penrouse into the resource-based view on the development of firm is hard to overestimate [6; 9], according to Resource-based view the main goal of the organization is sustainable super-profits comparatively to competitors, but at the same time every firm has unique and unequal combination of the resources that are perceived as competences and abilities. Actually the sources of the enterprise development are the competences that bring the sustainable competitive position; they are immobile, specific and are the sources of added value.

Brining the competences into the analysis field, besides the technology or equipment (as it is analyzed above), we offer analytical tool-box for the **analysis of human resources dynamics**.

We propose the indicators system that consists of qualitative and quantitative performance indexes, such as:

– Quantity of the personnel (in absolute and growth rate). We assume that the more innovative and developed enterprise becomes the bigger number of employees it attracts.

– Employee turnover (in percentage and in dynamic). We assume that if enterprise develops it may lose the most impatient personnel, so the oscillations in turnover should be analyzed in correspondence with the structural changes dynamics. At the same time if turnover coefficient is high constantly it means that enterprise failed to bring the sustainability into the workplaces, and it can be a symptom of the crises. We assume that the quantity of the project per one person would increase in money terms as enterprise develops; at the same time that turnover coefficient drops.

– The quality of innovative project (accomplished) per one employee. This index can be in numbers of projects, but it's better to compare the dynamics of projects quantity and their value, so we offer to compare the dynamics in money terms and absolute numbers.

– Minimum and maximum of innovative projects launched simultaneously, per one involved employee. This index in comparison with the previous one shows the development of human personnel, the growth of the projects scale (a lot of small projects versus small number of profitable projects)

– Average salary of the employees, in money terms and growth rate in dynamics will allow estimating the disproportions in added value and benefits distribution.

– Time spent to train the employee, days per year (or any other dimension, e.g. annual training costs in money terms).

– The average absinthism index (missing days, number; enterprise's losses in money terms).

– Trust of employee (expert evaluation).

– Conflicts level of the project/ functional teams (expert evaluation).

– Hours per week spent by employees (hours).

– Emotional burn-out syndrome evaluation (expert evaluation).

All these indexes are interrelated and we should analyze them in dynamics as it was done for the material resources analysis. The trust evaluation, conflicts evaluation will give the information about the organizational culture as one of the core elements for the organizational development – but in indirect way.

The next pillar of organizational development analysis is **organizational structure changes**. As a rule, traditional organizational structures are shifted to the project-based under impact of environmental signals (so called “market signals” in academic literature). We may illustrate the structure transformation by an example: the functional structure has proved its low efficiency in the dynamic environment and managers decided to improve performance by the implementing some principles of project-based organizations. It may be done by adding project team department to the existing organization

УПРАВЛІННЯ ПІДПРИЄМСТВОМ

structure temporarily or for the long run period. As this project team proves its effectiveness, this will initiate a chain of changes inside of the organization, which will diffuse project-based procedures and routines among the existing business-processes and the matrix structure will be established with time. There is no ideal structure for all times and situations, and it means that every new situation needs solutions for the structuring. The next stage may be multiple-SBU forms of organizations or any other ad hoc structure that fits the environment requests and mission of the organization.

The previous study on organizational inertia showed that “the level of organizational inertia increases with size for each class of organizations” [4]. The reorganization takes time, but sometimes the turbulence of the environment do not provide the organization with time needed, that’s why organizational re-design may become another source of the performance loss.

As we see, there is a paradox of organizational development. As the organization develops the positive dynamics of human and material resources should take place (first two pillars), but as it goes through the organizational redesign it leads to the negative dynamics in the performance indexes. The paradox occurs as far as development leads to the performance loss, if the evidences about the organizational inertia are taken into account. Of course, not the development itself, but the organizational inertia is the source of failures and losses. Moreover, the more duration of reorganization is (the bigger organizational inertia is), the more the possible death rate for the organization is (as it was said by the Hannan & Freeman [4]).

Any organizational changes planned or emerged must be evaluated through the framework of causes-consequences for the organizational future. We should mention organizational development model done by Cameron and Quinn [7], where the organizational profile is measured using multidimensional scale in several vectors: flexibility – control, internal – external focus of actions, ends – means focus. This model allows comprehensive formalization of the organizational changes in terms of life stage shifting from one organizational form to another. Following the logic of this research, for third pillar we offer the organizational structure evaluation indexes as it’s presented below (which is the synthesis of the previous studies as well):

- Comparison in dynamics of organization scale (revenue in money terms) and structure scale (quantity of employees per department, quantity of the departments).
- Evaluation (description) of the Organizational Forces (Mintzberg’s Model).
- Age of the organization (life stage by Adizes’s or Greiner’s Model).
- Structure vectors analysis (Cameron & Kim’s Model).
- Power system evaluation.
- Average age of managers (comparison in dynamics, comparison with the managers age in industry).
- Life cycle of the product (time period), including innovation, R&D time.
- Stake-holders’ interests Balance.

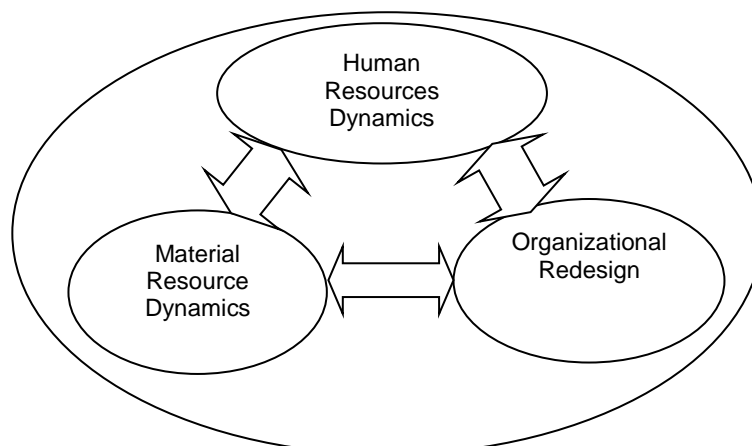


Fig. 2. Three-pillar Evaluation System for the Organizational Development (proposed)

УПРАВЛІННЯ ПІДПРИЄМСТВОМ

Conclusions. The proposed evaluation system (Fig. 2) is an attempt to synthesize the approaches to estimate the changes in different fields of organizational studies, but at the same time it's optional and can be modified by implementation of the various indexes. It is obvious that the combination of the spheres (or pillars) lead to the mix of quantitative and qualitative data and to search for the appropriate way to compare and combine them in proper manner. This is one of the critical issues of the proposed model, and the perspective of its further elaboration is data collection and using real cases.

Another critical issue of the model can be its applicability to the real situation of the modern enterprises. It is clear that most of the indexes offered in the paper are useful to understand the organizational changes and the trajectory of the organizational development, but most of them are presented separately from each other, not in a link with the global trends in the target industry.

One more discussion question can appear if we will remind ourselves, that structure vectors analysis considers the main indicators of the firm activity as competitiveness, profit, productivity, efficiency, human health or else. It means that authors try to compare different approaches to evaluate the organizational development by combining them in one, and it may lead to double-estimation of the some indicators. On the other hand, double-estimation will play the role of double-check of the results and their perception / presentation in the enterprise reports and will allow to reveal and solve the most crucial managerial problems.

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УПРАВЛІННЯ ПІДПРИЄМСТВОМ

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PROVIDING OF INNOVATIVE ACTIVITY AND ECONOMIC DEVELOPMENT OF ENTERPRISE IN THE CONDITIONS OF EXTERNAL ENVIRONMENT DYNAMIC CHANGES

ЗАБЕЗПЕЧЕННЯ ІННОВАЦІЙНОЇ АКТИВНОСТІ ТА ЕКОНОМІЧНОГО РОЗВИТКУ ПІДПРИЄМСТВА В УМОВАХ ДИНАМІЧНИХ ЗМІН ЗОВНІШНЬОГО СЕРЕДОВИЩА

Urgency of the research. In the conditions of global multivectorial economic calls, innovative activity is the key sign of successful enterprises. Informatization and strengthening of business-processes communication technologies role provide effective co-operation of all levels of management and predetermine the researches actuality.

Targetsetting. The article is directed on the grounding of incoming information role in providing of innovative activity and economic development of enterprise in the conditions of dynamic changes of external environment.

Actual scientific researches and issues analysis. The modern world market of commodities and services is now more and more growing into the market of innovative products. Leading positions in a production are provided by the use of the newest developments, unique technologies and now-how. Development and perfection of the base government innovative activities become an important part of the financial and labour resources of enterprise maintainance, providing an adequate reaction on market environment changing. Questions of enterprise adaptation to the changes of external competitive environment are in a center attention of many leading economists

Uninvestigated parts of general matters defining. A research necessity is explained by the absence of the system approach at consideration of causal parameters of the connections which provide the effectiveness of the innovative activity.

The research objective. Development of the scientific and methodical approach to the structuring of incoming information for the administrative decisions analytical substantiation in relation to strengthening of innovative activity of enterprises, which unlike the existing ones will allow providing business effectiveness in modern terms.

The statement of basic materials. Realization of providing of innovative activity and economic development of enterprise in the conditions of dynamic changes of external environment is effective on conditions, when an enterprise has necessary entrance information. It predetermines the creation of informative databases, methods and mechanisms of the enterprises strategic management development.

Conclusions. Effective activity of the enterprises at the market depends on the ability to adapt and retain proof positions in a business-environment. Support herein is forming of entrance information management structure taking into account interconnection of different economic factors and their separate influence on the efficiency of the production systems functioning.

Актуальність теми дослідження. В умовах глобальних багатовекторних економічних викликів, інноваційна активність є ключовою ознакою успішних підприємств. Інформатизація та посилення ролі комунікаційних технологій бізнес-процесів забезпечує ефективну взаємодію усіх ланок управління та зумовлюють актуальність досліджень.

Постановка проблеми. Стаття спрямована на обґрунтуванні ролі вхідної інформації в забезпеченні інноваційної активності та економічного розвитку підприємства в умовах динамічних змін зовнішнього середовища.

Аналіз останніх досліджень і публікацій. Сучасний світовий ринок товарів та послуг все більш перетворюється на ринок інноваційних продуктів. Лідируючі позиції у виробництві забезпечуються використанням новітніх розробок, унікальних технологій і ноу-хау. Розробка і вдосконалення базових основ управління інноваційною діяльністю стає важливою частиною збереження матеріальних та трудових ресурсів підприємства, забезпечуючи адекватну реакцію на зміну ринкового середовища. Питання адаптації підприємства до змін зовнішнього конкурентного середовища знаходяться у центрі уваги багатьох провідних вчених-економістів

Виділення недосліджених частин загальної проблеми. Визначено необхідність дослідження пояснюється відсутністю системності при розгляді причинно-наслідкових параметрів зв'язків, що забезпечують результативність інноваційної діяльності.

Постановка завдання. Розроблення науково-методичного підходу до структуризації вхідної інформації для аналітичного обґрунтування управлінських рішень щодо посилення інноваційної активності підприємств, які на відміну від існуючих дозволяють забезпечити результативність бізнесу в сучасних умовах.

Викладення основного матеріалу. Реалізація забезпечення інноваційної активності та економічного розвитку підприємства в умовах динамічних змін зовнішнього середовища ефективна за умовами, коли підприємство має необхідну вхідну інформацію. Це зумовлює створення інформаційних баз даних, методів та механізмів стратегічного управління розвитком підприємств.

Висновки. Результативна діяльність підприємств на ринку залежить від вміння пристосовуватися і утримувати стійкі позиції у бізнес-середовищі. Підтримкою у цьому є формування структури управління вхідної інформацією з урахуванням взаємозв'язку різних

УПРАВЛІННЯ ПІДПРИЄМСТВОМ

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економічних факторів і їх роздільного впливу на ефективність функціонування виробничих систем.

Ключові слова: *інноваційна активність; вхідна інформація; управління; зовнішнє середовище.*

Urgency of the research. In the conditions of global multivectorial economic calls innovative activity is the key sign of successful enterprises. Informatization and strengthening of the role of communication technologies in business-processes form informative potential which provides effective cooperation of all levels of management. Market dynamics needs considerable attention to the innovative processes and determination among the numeral amount of innovations of those, which can bring the most benefit to enterprise.

Targetsetting. The article is directed on the grounding of the entrance information role in providing of the informational potential of innovative activity and economic development of enterprise in the conditions of dynamic changes of external environment.

Actual scientific researches and issues analysis. The modern world market of commodities and services is now more and more growing into the market of innovative products. Leading positions in a production are provided by the use of the newest developments, unique technologies and know-how. Development and perfection of the base government innovative activities become an important part of the financial and labour resources of enterprise maintenance, providing an adequate reaction on market environment changing. Questions of enterprise adaptation to the changes of external competitive environment are in a center attention of many leading economists [1-7]. However, taking into consideration theoretical and practical the value of previous scientific achievements, it follows to define the necessity of the system approach at considering casual connections and parameters of the innovative activity [8].

The research objective. Development of the scientific and methodical approach to the structuring of incoming information for the administrative decisions analytical grounding in relation to strengthening of innovative activity of enterprises, which unlike the existing ones will allow providing business effectiveness in modern terms is a key purpose of writing this paper.

The statement of basic materials. The modern stage of economic development of enterprise is characterized by the necessity of the scientific and technical progress achievements introduction in the conditions of dynamic changes of external environment. A traditional strategic model of enterprise management appears not enough adapted to external influences and this fact does not allow us to implement management strategy completely, and complicates the achievement of the set goals.

Difficulties of instruments and mechanisms of scientific researches commercialization implementation grow, if subsections-developers and users are not economically independent. At the same time, when subsections are fully independent legal entities, then economic relations between them become complicated by tax liabilities, and this fact promotes transaction charges and reduces the competitiveness of the products.

The specific feature of the administrative conceptions changes in the fact that managing influence on the enterprise production systems can not be carried out only on the basis of systematization and generalization of the previous periods experience. It is the necessity of searching for the new scientific approaches to the modern levels of the enterprises economic development management by revitalization of innovative activity.

The feature of the enterprise economic development and innovative activity structure in the conditions of dynamic changes of external environment is the information and analytical support of the dynamic equilibria models of the enterprises function in the conditions of the competitive market.

The problems of the innovative processes mathematical modeling become more actual due to the development of information technologies. Development of the methodical methods of analysis and data processing can significantly increase reliability and adequacy of the prognoses.

General volume of information, which is needed for the administrative decisions analytical substantiation in relation to the strengthening of the enterprises innovative activity has not only quantitative but also qualitative estimation.

УПРАВЛІННЯ ПІДПРИЄМСТВОМ

If the guided production system adequately describes a general reaction on the managing influences, it means that all main factors which characterize production activity are taken into account in control system. If all factors which characterize administrative activity are not taken into account in control system, there is distortion of entrance information and managing influence does not only achieve the goal but also results in a number of side unplanned effects.

Accounting of insignificant output characteristics of management systems can complicate the assessment of the current situation of economic growth and as a consequence of the adoption of effective managerial decisions. An effective means of removing uncertainty in the structuring of incoming information is the method of accounting of group arguments, which involves the unification of family characteristics into groups which interact with each other.

In the conditions of considerable competition at the production services market knowledge of necessary information provides competitive superiority due to the timely reacting on external terms changing and the acceptance of preventive decisions and proper measures, directed on the users' requirements satisfaction.

With the help of information the collection, the processing of data concerning the state of production and transmission to it the managerial functions on the stages of forming and transforming of the resources taking into consideration modern trends of production structures development is carried out. For this purpose a database, which is a set of interconnected indexes, which are intended to satisfy the users' necessities, is formed.

The enterprise strategic informative necessities include in coming information which is oriented both on the internal environment: technology, production organization, financial and economic retrospectives and the change of the external environment in Fig 1.

The choice of the management alternatives, based on the quantitative changes of the production objects parameters, takes place on the basis of the optimization criteria. To formalize the criteria it is necessary to specify the direction, advantages in relation to the purpose which is expressed by the management objective function.

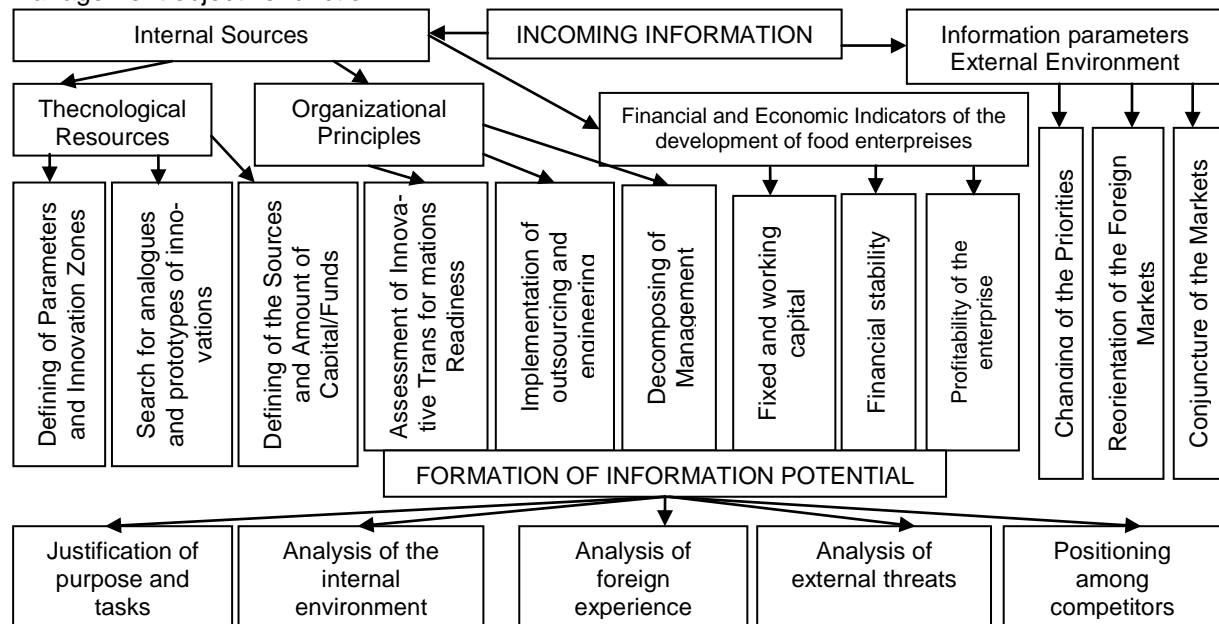


Fig. 1. Structuring of the incoming information

The formal constituent of the strategic administrative decisions acceptance process in order to provide economic development and enterprise innovative activity in the conditions of dynamic changes of external environment foresees the calculations in relation to the existent algorithms of efficiency indexes, which are included in the composition of criterion function finding of optimum decision in rela-

УПРАВЛІННЯ ПІДПРИЄМСТВОМ

tion to the selected criterion of decision-making.

Such approach allows deeper in sighting into all internal copulas of the decision-making problem in order to provide economic development and the enterprises innovative activity in the conditions of dynamic changes of external environment and to weaken the influence of human factor.

Conclusions. Analyzing the functioning of the enterprises in conditions of uncertainty, those competitive technical and economic indicators, the values of which may change in the process of innovation are taken into consideration. Moreover not only the improvement of its manifestations, but also the possible negative changes caused by the invasion of the production process are taken into consideration. In conditions of uncertainty and the risk associated with the unpredictable behavior of the environment, the quality of the information which is necessary for strategic management of innovation activities is the subject of strict regulation and takes into account the diagnosis and current state of the production facility, condition of its functioning, possible options for assessing the situation and the expected utility of managerial influences, definition and implementation of strategies.

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**METHOD AND THE METHODOLOGY OF
FORMING AN ORGANIZATIONAL AND
ECONOMIC MECHANISM OF
CORPORATION'S MANAGEMENT**

**МОДЕЛІ ТА МЕТОДОЛОГІЯ ФОРМУВАННЯ
ОРГАНІЗАЦІЙНО-ЕКОНОМІЧНОГО
МЕХАНІЗМУ УПРАВЛІННЯ КОРПОРАЦІЄЮ**

Urgency of the research. Organizational and economic mechanism plays more and more important role in modern market condition. Its implementation is conditioned on a base of an object and management subject, abandoning freedom of choice of economic decisions after them.

Actual scientific researches and issues analysis. The question of determination of essence and structure of mechanism of management, structurisation and forming an organizational and economic mechanism of management of a company have been studied by many domestic and foreign authors like : L. I. Abalkin, I. V. Aleksyeyev, O. I. Volkov, I. O. Halitsa, O. M. Hrebeshkova, M. H. Hreshchak, I. I. Hruznov, M. P. Denysenko, O. K. Dobykina, L. Ye. Dovhan', S. A. Zhdanov, V. I. Zakharchenko, S. V. Kas'yanyuk, O. V. Kendyukhov, N. M. Korsikova of and others.

Uninvestigated parts of general matters defining. The study of literary sources, generalization of domestic enterprises' management experience in modern terms testifies the imperfection of existent mechanisms of effective management of a corporation in the context of its dynamic development.

The research objective. Using the functional and target scheme of cooperation of corporation's functional subsystems, and also a model, methods and organizational and economic instruments of management, our mission is to form an adequate mechanism that provides the increase of corporation's efficiency due to different sources of an activity's improvement.

The statement of basic materials. The article exposes economic reasons of the self-weighted approach to the construction of an effective organizational and economic mechanism of corporation's management. An effective corporate management model is built and the basic stages, methods and instruments of organizational and economic mechanism of corporation's management are analyzed.

Conclusions. An effective organizational and economic mechanism of corporation's management solves the following problems: providing an effective labor; realization an estimation of an efficiency's level of subdivisions and corporation on the whole; providing an optimal choice of direction of corporation's perfection; providing the innovative development of corporations.

Keywords: corporation; management methods; mechanism; organizational and economic mechanism; management.

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Актуальність теми дослідження. У ринкових умовах усе більшого значення набуває саме організаційно-економічний механізм управління, застосування якого обумовлено тим, що він ґрунтується на об'єкті і суб'єкті управління, залишаючи за ними свободу вибору господарських рішень.

Аналіз останніх досліджень і публікацій. Питання визначення сутності та структури механізму управління, структуризації та формування організаційно-економічного механізму управління компанією вивчались багатьма вітчизняними та закордонними авторами, серед яких: Л. І. Абалкін, І. В. Алексєєв, О. І. Волков, І. О. Галица, О. М. Гребешкова, М. Г. Грецак, І. І. Грузнов, М. П. Денисенко, О. К. Добикіна, Л. Є. Довгань, С. А. Жданов, В. І. Захарченко, С. В. Касьянюк, О. В. Кендюхов, Н. М. Корсікова, та багато інших.

Виділення недосліджених частин загальної проблеми. Вивчення літературних джерел, узагальнення досвіду управління вітчизняними підприємствами в сучасних умовах свідчить про недосконалість існуючих механізмів ефективного управління корпорацією в контексті динаміки її розвитку.

Постановка завдання. Користуючись функціонально-цільовою схемою взаємодії функціональних підсистем корпорації, а також моделлю, методами та організаційно-економічними інструментами управління, сформувавши адекватний механізм, що забезпечує підвищення ефективності корпорацій за рахунок різних джерел удосконалення діяльності.

Викладення основного матеріалу. Стаття розкриває економічні мотиви зваженого підходу до побудови ефективного організаційно-економічного механізму управління корпорацією. Побудовано ефективну модель корпоративного управління та проаналізовано основні етапи, методи та інструменти організаційно-економічного механізму управління корпорацією.

Висновки. Ефективно побудований організаційно-економічний механізм управління корпорацією вирішує наступні завдання такі як: забезпечення ефективної праці; здійснення оцінки рівня ефективності підрозділів і корпорації в цілому; забезпечення оптимального вибору напрямку вдосконалення корпорації; забезпечення інноваційного розвитку корпорацій.

Ключові слова: корпорація; методи управління, механізм; моделі управління, організаційно-економічний механізм; управління.

УПРАВЛІННЯ ПІДПРИЄМСТВОМ

Urgency of the research. Organizational and economic mechanism plays more and more important role in modern market condition. Its implementation is conditioned on a base of an object and management subject, abandoning freedom of choice of economic decisions after them.

Actual scientific researches and issues analysis. The question of determination of essence and structure of mechanism of management, structurisation and forming an organizational and economic mechanism of management of a company have been studied by many domestic and foreign authors like : L. I. Abalkin, I. V. Aleksyeyev, O. I. Volkov, I. O. Halitsa, O. M. Hrebeshkova, M. H. Hreshchak, I. I. Hruznov, M. P. Denysenko, O. K. Dobykina, L. Ye. Dovhan' [7], S. A. Zhdanov, V. I. Zakharchenko, S. V. Kas'yanyuk, O. V. Kendyukhov [3], N. M. Korsikova [4], O. S.Kotsiuba, A. A. Ma-lytskyi [8], T. V. Polozova [5], V. S. Ryzhykov, A. A. Sadiekov, V. K. Skliarenko, V. V. Tsuryk, S. M. Tsurkan, A. Ye. Cherpak [6] and others.

Identification of unexamined aspects of the general problem. The study of literary sources, generalization of domestic enterprises' management experience in modern terms testifies the imperfection of existent mechanisms of effective management of a corporation in the context of its dynamic development.

Problem definition. The primary objective of this research is forming an adequate mechanism, that provides the increase of corporations' efficiency due to the different sources of activity's improvement.

The statement of basic materials. An organizational and economic mechanism is examined as a constituent of economic mechanism, that presents the system of organizational and economic methods for providing organizational, productive, financial and economic processes communication in all levels of management, that assists the increase of competitive benefits and activity's efficiency of a corporation on the whole [2, p. 59].

We offer a corporate case frame, that is sent to achieve the aims of corporation, that includes the mechanism of organizational and economic management (Pic. 1).

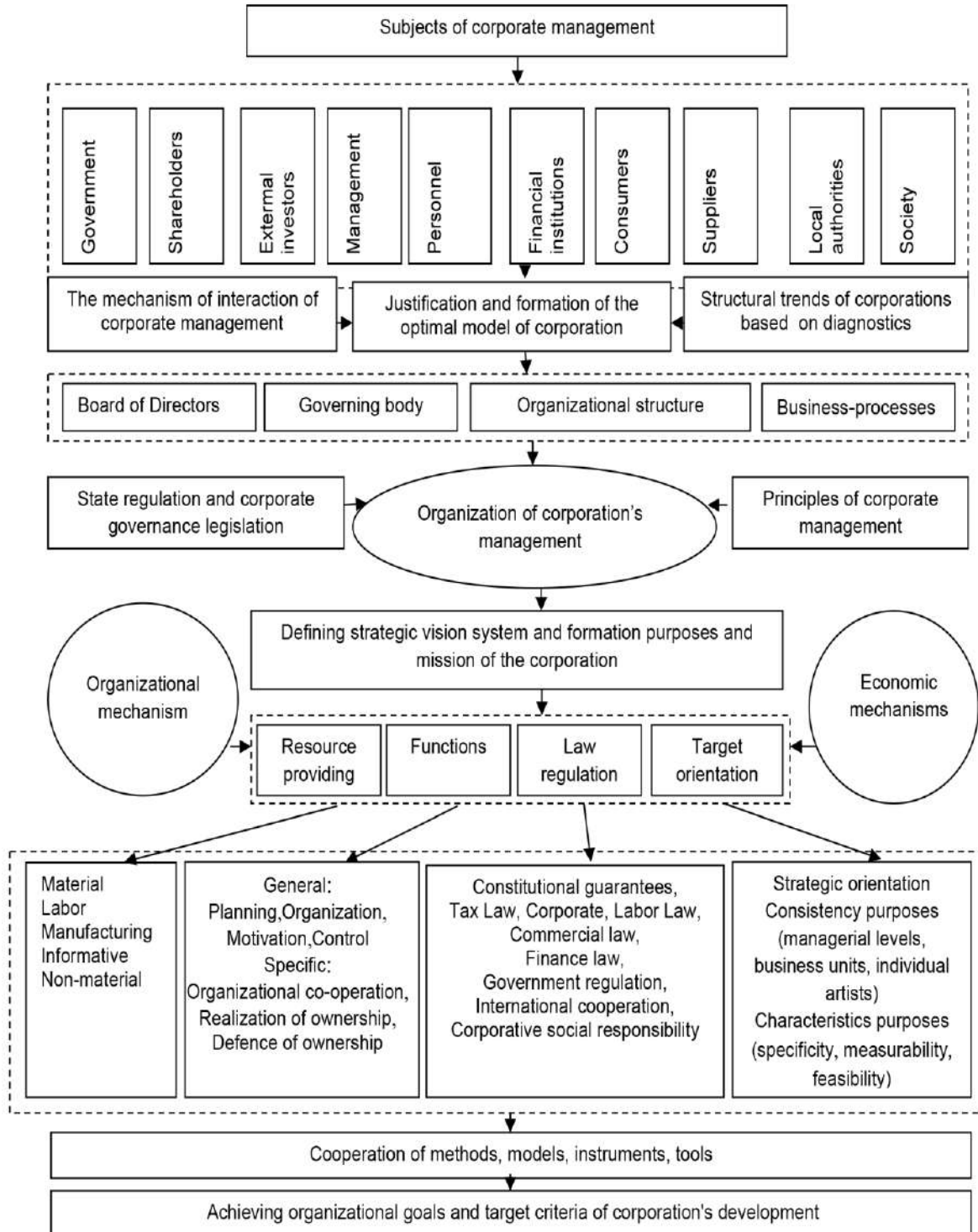
We have discovered a system, in which stages and instruments of corporation's management are detailed, it is shown in Pic. 2.

Such a combination allows us to consider the formation of organizational and economic mechanism at the level of resource and functional software [4, p. 10].

Another element of organizational and economic mechanism of corporation serving model is a management system of a particular type which is a defined composition of the management corporation of the special relationships defined reporting, which is embodied defined list of authority and responsibility. Every company is unique and there is no single model for managing common factors that determine its formation - is the size of the business, the nature of products produced and the nature of the medium [6, c. 133].

Taking into account a rich arsenal of existing models, methods and tools of corporate governance, it should be noted that in practice there is no clearly formed algorithm of implementation. The choice of instruments of corporation's management depends largely on the personal qualities of a manager or supervisor, but in general - a symbiosis of art and intuition top management, corporate management and corporate governance, the ability to lead the company's strategic objectives. In general, the goals of corporate governance are ensured by the following factors: professionalism and arts administrators; coordination and management expectations of the owner, which most meet the expectations and requirements of the business owner; a close connection with the organization of the environment; inclusion of all employees in the realization of strategic goals and objectives of the company [3, p. 38].

УПРАВЛІННЯ ПІДПРИЄМСТВОМ



Pic. 1. Corporate case frame
* summarized by the authors

УПРАВЛІННЯ ПІДПРИЄМСТВОМ

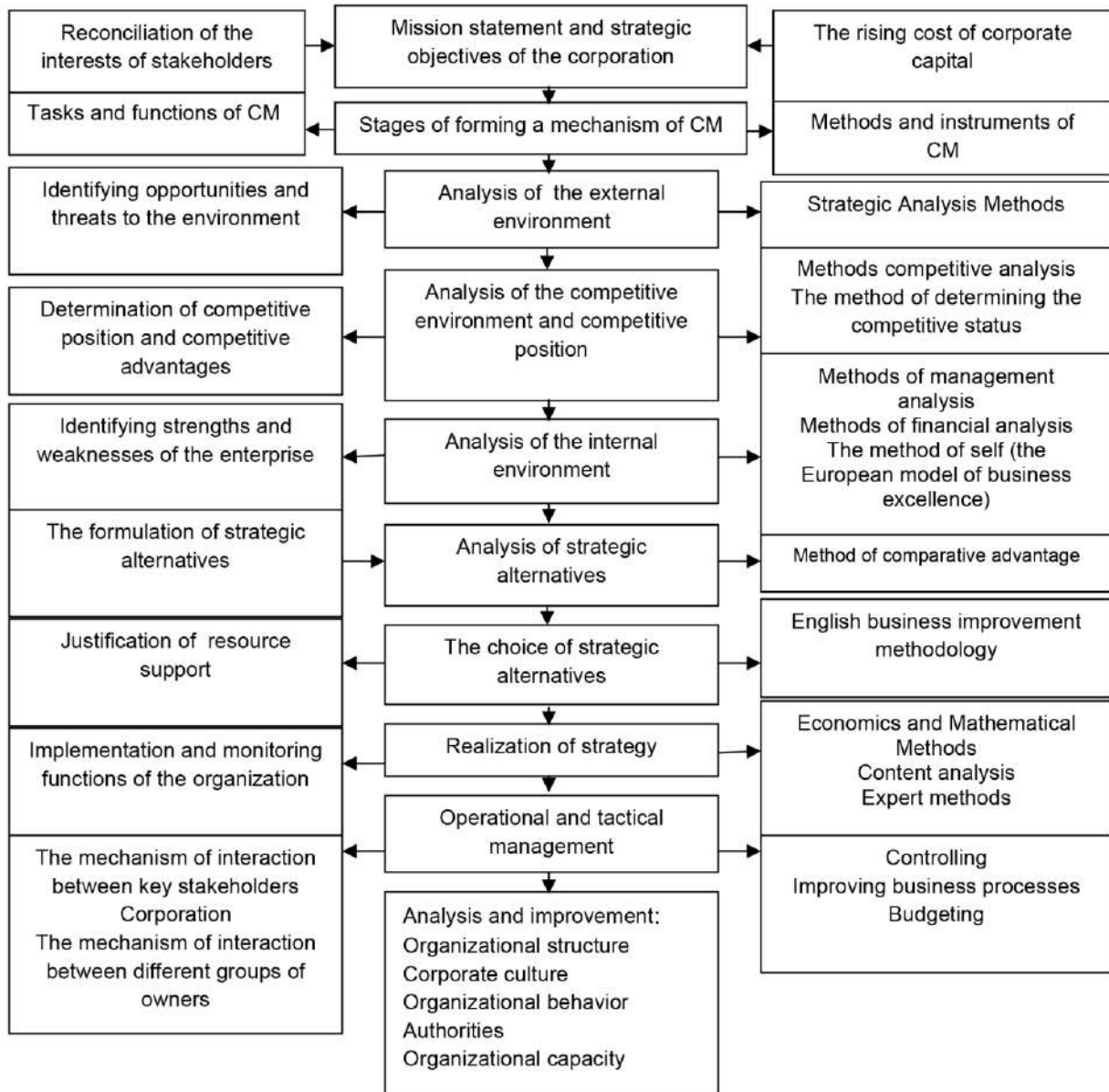


Fig. 2. Stages, methods and instruments of corporation's management
*summarized by the authors

Conclusion: Thus, the criterion for the effectiveness of the Corporation is to achieve the desired performance for the period. From this point of view, the forming of organizational and economic mechanism refers to the major compositional control problems, as the formation of organizational and economic mechanism involves determining the method of structural and functional organization of the company [5, c. 64].

Thus, organizational and economic mechanism ensures the creation of conditions necessary to achieve the objectives of business enterprises by economic means, which, in turn, consist of appropriate leverage. Organizational-economic mechanism of the following tasks: ensure effective work through incentives and desires to develop staff; assessment of the efficiency units and

УПРАВЛІННЯ ПІДПРИЄМСТВОМ

corporations as a whole; ensure optimum choice towards improving corporations in various aspects of its business; support innovative development corporations, occupying a leading position in its field.

The scientific novelty of the research is the development of complex scientific and theoretical study and practical approaches to forming organizational and economic mechanism of enterprises in market conditions. The results can be a theoretical basis for further development of methods of evaluating the effectiveness of the organizational and economic mechanism of effective management of the corporation to achieve its sustainable development.

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УПРАВЛІННЯ ПІДПРИЄМСТВОМ

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**DISTINCTIONS AND FEATURES
 OF ISO 9001:2015 STANDARD
 IMPLEMENTATION IN THE CONTEXT OF
 SOCIAL AND STRATEGIC DEVELOPMENT
 OF ENTERPRISES**

Urgency of the research. In terms of globalization of business and trade, when even the concept of "crisis" becomes global, the desire for continued growth and development becomes the most important and top priority.

Concerning this, questions about more efficient, rational management, certification, quality management systems, including the ISO 9001 standard arise lately.

Target setting. The quality and quantity of products are the most important indicators of the final result of the enterprise. Therefore, one should keep in mind the strategic importance of the tasks to be solved such as moral, social and political aspects not only organizational, managerial, economic, technical, industrial and consumer aspects of the problem. The problem of improving quality should be a state priority.

Actual scientific researches and issues analysis. Such well-known scientists as A. Glichev, M. Kruglov, I. Kryzhanivsky, A. Lositsky, T. Korneeva, E. Korotkov, A. Feigenbaum, G. Taguchi, E. Shilling, H. Wadsworth, T. Seifi, Y. Rebrin has made a significant contribution to the development of the theory, methodology and history of product quality management.

Uninvestigated parts of general matters defining. At the same time very few of scientific papers highlights the peculiarities of quality management systems based on the new version of the ISO 9001:2015 international standard implementation. New requirements of this standard as well as its differences from the previous version require researching.

The research objective. To study the features of the new version of the ISO 9001:2015 international standard, compare it with the previous edition of ISO 9001:2008 one and highlight the key differences.

The statement of basic materials. In the article the peculiarities of implementation of the ISO 9001:2015 standard are considered. A comparative characteristic between versions of the 2008 standard and 2015 one is conducted. It is established that the main differences concern principles of quality management, structure of the standard, terms and definitions, requirements of the standard.

Conclusions. The ISO 9001 certificate for the quality management system does not guarantee the quality of the product or service provided. Designing and obtaining the ISO 9001 certificate serves as a kind of trust instrument.

Keywords: ISO 9001:2015; ISO 9001:2008; quality management system; risk; process.

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**ВІДМІННОСТІ ТА ОСОБЛИВОСТІ
 ВПРОВАДЖЕННЯ СТАНДАРТУ
 ISO 9001:2015 В КОНТЕКСТІ СОЦІАЛЬНОГО
 ТА СТРАТЕГІЧНОГО РОЗВИТКУ
 ПІДПРИЄМСТВ**

Актуальність теми дослідження. В умовах глобалізації бізнесу та торгівлі, коли навіть поняття «криза» набуває світового характеру, прагнення до постійного зростання і розвитку стає найбільш важливим і першочерговим.

У зв'язку з цим, останнім часом, виникають питання про більш ефективне, раціональне управління, сертифікацію, системи управління якістю, в тому числі стандарт ISO 9001.

Постановка проблеми. Якість і кількість продукції є найважливішими показниками кінцевого результату діяльності підприємства. Тому слід мати на увазі стратегічне значення вирішуваних завдань: не тільки організаційно-управлінські, економічні, технічні, виробничо-споживчі бою проблеми, а й моральні, соціальні і політичні аспекти. Проблема підвищення якості повинна стати державним пріоритетом.

Аналіз останніх досліджень і публікацій. Значний внесок у розвиток теорії, методології та історії розвитку управління якістю продукції зробили відомі вчені: А. Глічев, М. Круглов, І. Крижанівський, О. Лосицький, Т. Корнеєва, Е. Коротков, А. Фейгенбаум, Г. Тагучі, Э. Шилінг, Х. Вадсвордт, Т. Сейфі, Ю. Ребрін.

Виділення недосліджених частин загальної проблеми. У той же час недостатньо наукових праць висвітлюють особливості впровадження систем управління якістю на основі нової версії міжнародного стандарту ISO 9001:2015. Потребують дослідження нові вимоги, визначені даним стандартом, а також його відмінності від попередньої версії.

Постановка завдання. Дослідження особливостей нової версії міжнародного стандарту ISO 9001:2015, порівняння його з попередньою редакцією ISO 9001:2008 та виділення ключових відмінностей.

Виклад основного матеріалу. У статті розглянуто особливості впровадження стандарту ISO 9001:2015. Проведено порівняльну характеристику між версіями стандарту 2008 року та 2015 року. Встановлено, що основні відмінності стосуються: принципів менеджменту якості, структури стандарту, термінів та визначень, вимог стандарту.

Висновки. Сертифікат на систему менеджменту якості ISO 9001 не гарантує якості виробленої продукції або наданої послуги. Оформлення та отримання сертифікату ISO 9001 служить в якості своєрідного інструменту довіри.

Ключові слова: ISO 9001:2015; ISO 9001:2008; система управління якістю; ризик; процес.

УПРАВЛІННЯ ПІДПРИЄМСТВОМ

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Urgency of the research. Improving product quality in a competitive environment is one of the most important and challenging tasks for any manufacturer of goods and services. The problem of quality is particularly acute at the present stage of market relations development, when domestic producers have to face fierce competition not only on the external market, but also on the domestic one.

The economic reforms are undertaken, the gradual transition from the producer's market to the buyer's market, to the protection of consumer rights raise sharply the question of clarifying the methodological foundations of product quality management.

Target setting. In current economic conditions the main task of enterprises is to increase competitiveness in the market. Every day the number of companies is growing, small and medium businesses are developing so it is necessary to introduce the latest management systems and organizations in order to survive in such conditions. The practice of financial and economic activity of enterprises shows that companies specializing in one sphere and having approximately equivalent financial and material resources quite often receive different profits. As a rule manufacturers financial prosperity can be achieved only with high-quality and competitive products or services. Problems of quality, competitiveness and quality control become a key factor for Ukrainian organizations. This lead to a high growth of interest in strategy of quality issues and search for methods and approaches to address them.

Currently, there are many different methods and approaches to assess the effectiveness of quality management systems. The main provisions for evaluating the effectiveness of the quality management system are described in ISO 9001 standards. First of all, this relates to the activity of the management for the analysis and further improvement of the enterprise quality system.

Actual scientific researches and issues analysis. Famous scientists made a significant contribution to the development of the theory, methodology and history of product quality management Among them are A. V. Hlichev, M. I. Kruhlov, I. D. Kryzhanivskyi, O. H. Losytskyi, T. V. Kornieieva, E. M. Korotkov, A. Feigenbaum, G. Taguchi, Ye. Schilling, H. Wadsworth, T. F. Seifi, Yu. I. Rebrin.

Uninvestigated parts of general matters defining. At the same time, few scientific papers highlight the peculiarities of implementing quality management systems based on the new version of the international standard ISO 9001:2015. New requirements defined by this standard need the research, as well as their differences from the previous version.

The research objective. To study new version features of international standard ISO 9001:2015 comparing it with the previous edition of ISO 9001:2008 and highlighting the key differences.

The statement of basic materials. The ISO abbreviation stands for International Organization for Standardization. This is an organization that is a worldwide federation of national standardization organizations.

ISO standards were first introduced in 1987. After that every 6-7 years the standard is reviewed and refined. For today, five versions have already been released, with the latest ISO 9001:2015 being released in September 2015 (Tab. 1).

Today more than 150 countries in the world are ISO members which are represented by national standardization organizations. More than 17,000 international standards were published in various fields of activity during the period of the organization the existence. The beginning was laid in the period of rapid production rise and, as a consequence, a powerful development of trade between large industrialized countries. The introduction of standards led to cheaper products, reduced production costs, reduced waste, improved compatible products produced in different countries, simplified use and maintenance. To date, more than one million ISO 9001 certificates have been issued worldwide in more than 100 countries.

ISO 9001:2015 contains the basic concepts, principles and vocabulary of quality management systems. Also it is the basis for other quality management system standards. This standard does not specify product / service requirements.

On September 15, 2016 the International Standardization Organization adopted a new version of ISO 9001:2015 standard. Since then, a transition period of 3 years has begun, during which both the

УПРАВЛІННЯ ПІДПРИЄМСТВОМ

old version of the standard ISO 9001:2008 and the new version of ISO 9001:2015 certificates have been valid.

Table 1

Main stages for ISO* version standards development

Year	Standard
1987	Adoption of the first group of series standards (ISO 8402, ISO 9000, ISO 9001, ISO 9002, ISO 9003, ISO 9004)
1994	Adoption of the revised version of standards group, on which the certification of the quality management system is carried out (ISO 9001, ISO 9002, ISO 9004)
2000	Review the key standards of this series (ISO 9000, ISO 9004), the reduction of standards number for carrying out one appropriate standard (ISO 9001)
2002	Adoption of ISO 19011:2002 standard concerning audits of quality management systems and environmental management systems
2005	Updated edition of ISO 9000:2005 standard release
2008	Updated edition of ISO 9001: 2008 standard release
2009	Updated edition of ISO 9004: 2009 standard release
2011	Updated edition of ISO 19011: 2011 standard release
2015	Updated edition of ISO 9000:2015 and ISO 9001:2015 standard release

*composed by the authors [4; 5; 6]

There are four main changes:

1. Principles of quality management forming the basis of ISO 9001 standard requirements [7].

The previous version of the standard contained eight principles, now there are seven ones (Tab. 2).

Table 2

Comparative characteristic of quality management principles in ISO 9001:2009 and ISO 9001:2015* standards

ISO 9001:2009	ISO 9001:2015
1. Customer oriented	1. Customer oriented
2. Leadership	2. Leadership
3. Employee involvement	3. Staff involvement
4. Process approach	4. Process approach
5. System approach to management	
6. Continuous improvement	5. Improvement
7. Decision-making based on facts	6. Decision-making based on proof of facts
8. Mutually beneficial relationships with suppliers	7. Relationship management

* composed by the authors [4; 5; 6]

Such principles as customer orientation, leadership and process approach were left without changes.

The name change relates to these four points. At the same time the essential characteristics and contents did not have significant changes.

The principle of "system approach" disappeared as far as it is partially described in the "Process approach". However, the most significant reason for excluding this principle is that the implementation of the quality management system at the enterprise is already a systemic approach.

2. Standard structure. The change in the standard structure was caused by the fact that new version of ISO 9001 was developed in accordance with Annex SL - a new template for management system standards:

1. A single structure of the highest level of standards for management systems (ISO 14001, ISO 27001).

2. Identical text, general terms and definitions.

3. Improvement of coordination between various management systems.

4. Benefits for integration with other management systems.

Changes in the standard contents are given in Tab. 3

УПРАВЛІННЯ ПІДПРИЄМСТВОМ

Table 3

Comparative characteristics of ISO 9001:2009 and ISO 9001:2015* standards content

ISO 9001:2009	ISO 9001:2015
Introduction	
1. Scope of application	
2. Normative references	
3. Terms and definitions	
4. Quality management system	4. Organization environment
5. Management responsibility	5. Leadership
	6. Planning
6. Resource management	7. Control system maintaining
7. Products manufacturing	8. Manufacturing
8. Measurement, analysis, improvement	9. Effectiveness evaluation
	10. Improvement

* composed by the authors [4; 5; 6]

Terminology and definition of concepts have undergone the following changes:

1. New terms and concepts appeared.

An organization environment is a process that determines the factors that influence the purpose, purpose and sustainability of the organization. It takes into account internal factors including values, culture, knowledge and effectiveness of the organization. It also takes into account such external factors as legal, technological, competitive, market, cultural, social and economic environment.

Interested parties. The notion of interested parties extends beyond the scope of focus only on the customer. It is important to consider all relevant stakeholders.

Part of the understanding the organization environment process is identifying its stakeholders. Relevant stakeholders are those that have a significant risk of sustainability if their needs and expectations are not met. Organizations determine what results should be provided to these relevant stakeholders in order to reduce this risk.

Risk is the effect of uncertainty. Risk-oriented thinking is essential for the achievement of a successful quality management system. The concept of "risk-oriented thinking" was unclear in previous editions of this standard. For example, it covered the implementation of precautionary measures to eliminate potential inconsistencies, the analysis of any inconsistencies that appears and the adoption of measures to prevent their recurrence that are appropriate to inconsistency consequences [10; 8].

To ensure compliance with the requirements of this standard, the organization must plan and perform risk and opportunity reviews. Examining both risks and opportunities is the basis for improving the quality management system performance, achieving improved results and preventing negative impacts.

2. Some terms have been changed (Tab. 4).

Table 4

The main differences in terminology of ISO 9001:2009 and ISO 9001:2015* standards

ISO 9001:2009	ISO 9001:2015
Product	Products and services
Documentation, guidance on quality, documented techniques, protocols / records	Documented information
Working environment	The environment for the operation of processes
Means of monitoring and measuring equipment	Resources for monitoring and change
Procured products	Products and services received from outside
Provider	External Supplier

* composed by the authors [4; 5; 6]

3. Some terms are not used. The term "Exclusion". The organization must comply with all requirements of the standard. There cannot be any exceptions. However, when an organization defines the scope of the standard and if any of the requirements of the standard cannot be applied to this area, it

УПРАВЛІННЯ ПІДПРИЄМСТВОМ

can be excluded. In this case, the organization must thoroughly substantiate its action with the help of facts. However, most experts do not recommend doing this.

Some terms are not used. The term "Exclusion". The organization must comply with all requirements of the standard. There cannot be any exceptions. However, when an organization defines the scope of the standard, and if any of the requirements of the standard cannot be applied to this area, it can be excluded. In this case, the organization must thoroughly substantiate its action with the help of facts. However, most experts do not recommend doing this.

Also, such terms as "Representative of the leadership", "Preventive action", "Exceptions" disappeared from the standard.

ISO 9001 certificate for the quality management system does not guarantee the quality of the product or service provided. Designing and obtaining ISO 9001 certificate of serves is a kind of trust instrument. In simple words, this is a presentation of the company, which gives information about the manufacturer, about the organization of work in the enterprise, its compliance with the standards adopted in the modern business to the potential customer and consumer. ISO 9001 certificate is a document that shows the maturity of its management system.

Conclusions. The main differences between ISO 9001:2015 standard and its previous version are the construction of a quality management system and the setting of goals for it, taking into account external and internal factors unique to each organization (the context of the organization); compliance with the requirements of the quality management system of stakeholders; implementation of a risk-oriented approach to quality management system. ISO 9001 does not have the requirements to use official risk management in identifying risks and opportunities. An organization can choose the method that suits its needs; creation of mechanisms for the accumulation and updating intra-firm knowledge (knowledge management) as the basis for the development and improvement of organization and its processes; more emphasis are placed on managing changes in products, in the processes of organization and quality management systems in general.

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УПРАВЛІННЯ ПІДПРИЄМСТВОМ

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MODELS OF SOCIAL ENTREPRENEURSHIP

МОДЕЛІ СОЦІАЛЬНОГО ПІДПРИЄМНИЦТВА

Urgency of the research is determined by the necessity to introduce new instruments of social policy and social security implementation.

Target setting. Social entrepreneurship could become a tool for developing effective social policy and social security of Ukraine. The introduction of social enterprises will provide new jobs, enhance adaptation of vulnerable population groups reduce budget expenditures for social protection. However there is still a problem in determining the basic preconditions for its formation.

Actual scientific researches and issues analysis. The approaches to the formation of economic, institutional mechanisms to ensure security.

Uninvestigated parts of general matters defining. Insufficient attention is paid to the development of domestic models for the formation and functioning of social entrepreneurship.

The research objective. Refinement of social entrepreneurship models taking into account domestic conditions for ensuring social security of the population.

The statement of basic materials. The article deals with the social entrepreneurship models substantiation approaches. Specified models are substantiated in accordance with the functional features of social enterprises formulated by the authors in the context of providing social security of the population.

Conclusions. To determine the procedures and rules for starting social enterprises, it is important to develop models for their formation. The is to put the following criteria should be basic for identifying social enterprise models: organizational; by sources of financing; by the composition of the contact groups; by mission or purpose.

Identification of social entrepreneurship models makes it possible: 1) to orientate on possible directions of activity; 2) reflect these trends in terms of state or regional social policy; 3) clearly define the criteria for social entrepreneurship at the legislative level.

Keywords: social enterprises; models of social entrepreneurship; social security.

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Актуальність теми дослідження визначається необхідністю впровадження нових інструментів реалізації соціальної політики та забезпечення соціальної безпеки населення.

Постановка проблеми. Для України таким інструментом може стати соціальне підприємництво, розвиток якого забезпечить створення нових робочих місць, адаптацію соціально вразливих груп населення, зниження бюджетних витрат на соціальний захист, тому постає проблема у визначенні базових передумов його формування.

Аналіз останніх досліджень і публікацій. Виділено три базові моделі формування соціальних підприємств.

Виділення недосліджених частин загальної проблеми. Недостатня увага приділяється розробці вітчизняних моделей формування та функціонування соціального підприємництва.

Постановка завдання: уточненні моделей соціального підприємництва з урахуванням вітчизняних умов забезпечення соціальної безпеки населення.

Виклад основного матеріалу. У статті: розглянуто підходи до обґрунтування моделей соціального підприємництва; обґрунтовано низку моделей відповідно до сформульованих авторами функціональних ознак соціальних підприємств в контексті забезпечення соціальної безпеки населення.

Висновки. Для визначення процедур та правил запуску соціальних підприємств важливо виробити моделі їх формування. В основу ідентифікації цих моделей доцільно покласти такі підходи: організаційний; за джерелами фінансування; за складом контактних груп; за місією чи призначенням. Визначення моделей соціального підприємництва дає можливість: 1) зорієнтуватись за можливими напрямками діяльності; 2) відобразити ці напрями в державній чи регіональній соціальній політиці; 3) чітко визначити критерії соціального підприємництва на законодавчому рівні.

Ключові слова: соціальні підприємства; моделі соціального підприємництва; соціальна безпека

Relevance of research. Today's difficult economic and political conditions are characterized with reduced levels of social protection, the growth of social tension, which lead to an increase in the numbers of social services consumers. Therefore, it is necessary to introduce new instruments for the implementation of social policy and ensuring social security. Social entrepreneurship can be such a tool in terms of Ukraine. Its development will ensure the creation of new jobs, adaptation of socially vulnerable population groups, reduction of the budget expenditures for social protection. Thus, the development of theoretical, methodological and applied aspects of social entrepreneurship is a relevant and timely direction of scientific research.

УПРАВЛІННЯ ПІДПРИЄМСТВОМ

Formulation of the problem. The relevant experience of many countries reveals quite diverse approaches to the development of social entrepreneurship. In Ukrainian realities, in the absence of institutional support, there is a problem in determining the social enterprise development preconditions, which should be indicated on the legislative and organizational levels.

Analysis of recent research and publications. As an independent research direction, social entrepreneurship was established by B. Drayton, and the term “social business” was introduced by Nobel laureate Mohammad Yunus. Systemic studies of the social entrepreneurship phenomenon were carried out by C. Alvard, G. Dis, R. Darth, B. Drayton, S. Venkatraman, J. Viravarden, M. McLean, I. Marty, J. Meyr, J. C. Mort, A. M. Peredo, C. Shane. In Ukraine these issues were studied by A. Andryushchenko, I. Berezyak, Z. Halushka, N. Dobrova, O. Kiryeyeva, M. Kuts, M. Naumova, V. Nykyforak, I. Saliy, O. Sotula, V. Udodova, V. Shapoval, M. Shkolyar.

The generalization of practical experience has allowed to distinguish three models of the social entrepreneurship development: American, European and innovative (international private and public funds). The model of a social enterprise in the United States focuses on self-sustainability and commercial viability. The profit from the social enterprises of this model is used to resolve specific social problems, providing services and improving the life quality for the target group for which it was founded. This model envisages the possibility of social enterprises with different legal forms [1]. The model of social entrepreneurship in Europe is based on the formula “business with a social mission”. The social impact of entrepreneurial activity is imperative and paramount. One of the main objectives is to integrate people from vulnerable groups through work [1]. The third is the model of “social entrepreneurship as leadership, innovation and driving force of social change in the community”. This model is formed in terms specific activity of international private and public funds, which emphasize the innovative component of activities aimed at improving the situation within communities and restoring social justice [1].

Identification of unexplored parts of the general problem. Insufficient attention within contemporary studies is paid to the elaboration of domestic models of social entrepreneurship development and functioning. From a practical point of view, it is important to clearly understand the possible models for the creation of social enterprises, which requires the study of practical experience and the synthesis of existing scientific developments.

The purpose of the article lies in the elaboration of scientific approaches to the development of social entrepreneurship models in the context of providing social security.

Presenting main material. The variety of approaches to the interpretation of the social entrepreneurship is largely determined by the direction and field of activity that forms the pretext for the model selection.

Based on the models of social entrepreneurship V. Nikiforak distinguishes three main aspects of understanding the essence of social entrepreneurship (social orientation, entrepreneurial approach, financial stability) and three groups of social entrepreneurship definitions: with the emphasis on the ability of social entrepreneurship to make social transformations; with the emphasis on innovative, entrepreneurial way of creating a social effect; with the emphasis on the achievement of the “double effect” – social and economic [2].

Taking into account the objectives of social entrepreneurship, K. Alter distinguishes:

- “an entrepreneurs’ support” is a model when social enterprises provide financial services to open businesses, which then sell their products or services to the open market. These are economic development funds, small and medium business development programs, consulting firms, research organizations, technology and product suppliers;

- within “employment model” social enterprises provide opportunities for employment and vocational training for people who are uncompetitive in the traditional labor market – people with disabilities, homeless, socially vulnerable young people, former convicts;

- model of “payment for services” implies the sale of social services or goods to certain categories of population (hospitals, universities, schools, arts institutions);

УПРАВЛІННЯ ПІДПРИЄМСТВОМ

- model of financing (subsidization) of social services, which envisages refinancing of the proceeds from commercial activity, the sale of any assets to social programs for the implementation of a social mission [3].

The source [4] justifies the model of the market mediator, when social enterprise facilitates other entities' access to markets. Such assistance is to improve the product, help in the production, sales, lending (this is marketing, sales, consumer organizations). The "connected market" model, when a social enterprise acts as a broker (liaison unit), facilitating trade relations between clients and the external market (the model is used by organizations for market research, export-import operations and brokerage services).

The source [5] describes a series of models, the main of which are:

- norris model or "direct participation", which involves "satisfaction of the main unmet needs of society in the profitability of business". William Norris considered his expenses as "investments" for the establishment and development of social enterprises;

- carnegie model or "Long Hand of Philanthropy". Andrew Carnegie's "scientific" philanthropy is aimed at helping those who want to help themselves (hardworking workers who hold their heads over the water);

- rosenwald model or "Long-term market development". Julius Rosenwald considered his expenses as "non-repayable expenses";

- the innovative Model of Bill Drayton (Ashok), aims to support more than 1,800 researchers in more than 60 countries around the world, with ideas for significant changes at the national and global levels. Funds activities of individuals, funds and business entrepreneurs.

Improved models of social entrepreneurship include:

- a franchise that provides for the transfer of any social enterprise – duplication in order to increase social influence – to other markets or territories. This is the model of charity shops e.g. "Oxfam", "Goodwill", when the buyer of the franchise uses a well-known brand carrying out a mission to help the disadvantaged (K. Alter) [3];

- association of a charitable organization and a business entity in a joint venture for a social purpose [6].

However, one should agree with John Kerlin's statement that social entrepreneurship is developing through mechanisms that operate in a particular country, thus each specific region must produce the optimal definition of social entrepreneurship [7], and hence – its models.

In our opinion, these models can be expanded on the basis of functional features offered by the authors (the mechanism of solving social problems, a form and a sphere of employment, a way to ensure social protection, mean of public involvement, the way of social inclusion and adaptation; one of the ways to reform the state social services, a form of volunteering, the ability to provide socially necessary but low-profit social services; a method of reducing the burden on local budgets), given that they have considerable practical importance for Ukraine, namely:

- a model of social enterprise, focused on community development, providing innovative and significant positive change in the local economy, aimed at achieving the well-being of local communities (social, environmental and ethical goals), increased citizens' activity, strengthening community cohesion;

- a model of social entrepreneurship aimed at rehabilitation and re-socialization of representatives of marginal groups of the population, involves not only their employment, but also renewal of social reflexes, acquisition of social interaction skills, improvement/restoration of psychological health and safety. This model provides assistance, in particular, to marginalized segments on an anonymous basis. It will contribute to reducing the level of social tension in society, involving representatives of such groups in the life of communities, their adaptation in it;

- a model of social entrepreneurship, aimed at overcoming the social isolation and therefore social inclusion of people with limited physical and mental capabilities, representatives of risk groups, people with dependencies; people who have left the places of imprisonment; HIV-positive people. This type of social enterprise helps to create a more humane society in which everyone can participate;

УПРАВЛІННЯ ПІДПРИЄМСТВОМ

- a model of social enterprise aimed at civic engagement of vulnerable groups (refugees (internally displaced persons, forced migrants), minorities, the elderly, the youth, mothers with many children);
- a model of social entrepreneurship aimed at improving social protection through the creation of alternative non-state social insurance funds, other social funds, such as blood donors, palliative care, and relief to the severely ill;
- a model of social capital growth, when social enterprises form qualitatively new social interactions in society ensuring social cohesion, promoting the self-organization of communities and business structures;
- a model of social entrepreneurship aimed at reforming the state social services system, increasing the availability and diversification of high-quality social services for community members. Example is the quasi-model of social security developed in the United Kingdom, in the 1980s, when the state retained the functions of financing and regulating social services. Their provision could be carried out on a competitive basis by both state organizations, non-profit and business organizations;
- a model of social entrepreneurship, aimed at using local resources that are left out of the attention of ordinary business, in order to create new jobs, develop new types of goods and services, for domestic use or sale;
- a model of social entrepreneurship aimed at creating a favorable competitive environment in two directions: 1) basing on the production of socially significant products and services with implication of innovations, the formation of mechanisms ensuring fair competition in the manufacturing sector; 2) the formation of new approaches to the provision of social services as an alternative to the services of state institutions, which will lead to “demonopolization” of public administration at the local level;
- a social enterprise model, which aims to guarantee social security by providing low-profit social services and psychological support to citizens by means of awareness and advocacy campaigns, cherishing loyalty among the members of society, and to the society in general;
- a model of social entrepreneurship aimed at the development and promotion of volunteering by involving various categories of the population in the implementation of temporary or permanent social work on a voluntary, free basis;
- a model of social entrepreneurship for the development of the Institute of Marriage and Family, which will provide counseling and training on the possibilities of arranging their personal life, establishing family relationships, and relations with children;
- a downshifters social entrepreneurship model, aimed at people who have undergone professional burnout, involving them in socially beneficial activities without significant physical and intellectual load, on the basis of flexible employment. The purpose of such a model is to keep downshifters within the society and use their potential in favor of society;
- a model of an innovative social entrepreneurship, which will provide opportunities for innovators who produce socially significant ideas, this model will help in finding investors, promoting these ideas in order to perceive and further implement them. The need to allocate such a model is due to the fact that some innovative ideas of social direction are not always perceived positively, do not find investors due to significant risks, long payback period and unpredictable level of profitability. Although these ideas may have a global significance in terms of social or environmental impact;
- a model of social entrepreneurship aimed at cultural enrichment, which involves the creation of private exhibitions, the organization of amateur theaters/creative groups and broad involvement of socially vulnerable groups both as active consumers and participators of the abovementioned services;
- a model of social entrepreneurship in the educational sphere, which will provide educational services, including tutoring, language courses, professional courses, etc. Examples are salsa clubs operating abroad, clubs for professional interests. Such a model of social entrepreneurship is designed to raise the professional level of the population, to form communicative ties, thereby increasing social potential.

The proposed models for the development of social entrepreneurship show that this is a multidimensional social phenomenon/type of activity aimed at ensuring positive social transformations on the basis of self-reliance, reinvestment of profit, innovation. Various models of social entrepreneurship can

УПРАВЛІННЯ ПІДПРИЄМСТВОМ

be considered as a powerful alternative to the activities of state institutions, which are tasked with ensuring social security of the population.

Conclusions. Revising main models of social enterprises development is an important prerequisite to determining the procedures and rules for starting social enterprises. The following approaches should be considered as the basis for identifying models for social enterprises development: organizational; by sources of financing; in terms of contact groups composition; by mission or purpose. Identification of social entrepreneurship models of makes it possible: 1) to orientate on possible directions of activity; 2) reflect these trends within the state or regional social policy; 3) clearly define the criteria for social entrepreneurship at the legislative level.

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УПРАВЛІННЯ ПІДПРИЄМСТВОМ

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T. E. Bielialov, Candidate of Economic Sciences,
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доцентASSESSMENT OF THE EXTERNAL
ENVIRONMENT FOR THE PURPOSE OF
FINANCIAL PLANNING OF LIGHT INDUSTRYОЦІНЮВАННЯ ЗОВНІШНЬОГО
СЕРЕДОВИЩА ДЛЯ ЦІЛЕЙ ФІНАНСОВОГО
ПЛАНУВАННЯ ДІЯЛЬНОСТІ
ПІДПРИЄМСТВ ЛЕГКОЇ ПРОМИСЛОВОСТІ

Background research. The article summarizes the methods of evaluation of the environment of enterprises.

Formulation of the problem. The features of the environment of light industry.

Analysis of recent research and publications. The theoretical basis of planning and forecasting under uncertainty and risk at the level of enterprises and economic sectors contained in the works of many local and foreign scientists.

Bold unexplored aspects of the problem. Growth and inflation, reducing the purchasing power and demand; employment and unemployment, which determines the purchasing power; interest rates on capital; stability of the national currency; availability and affordability of credit.

Setting objectives. The study is evaluating the environment of light industry enterprises for the purpose of financial planning.

Presenting main material. Within this study was conducted external evaluation macro for light industry Kiev region.

The research and analysis of expert assessment indicate that antitrust regulation will not have a significant impact on the light industry enterprises of Kyiv region, with significant impact on enterprises of light industry Kiev area has tax regulations and requirements of environmental legislation that is binding for light industry Kiev region.

Conclusions. It is worth noting that light industry enterprises of Kyiv region for the purposes of financial planning must take into account the political, economic and other factors.

Keywords: an external environment; financial planning; light industry.

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Актуальність теми дослідження. В статті узагальнено методики оцінювання зовнішнього середовища діяльності підприємств.

Постановка проблеми. Визначено особливості зовнішнього середовища діяльності підприємств легкої промисловості.

Аналіз останніх досліджень і публікацій. Теоретичні основи планування й прогнозування в умовах невизначеності і ризику на рівні підприємств та галузей економіки містяться в роботах багатьох вітчизняних та зарубіжних вчених.

Виділення недосліджених частин загальної проблеми. Темпи та рівень інфляції, які скорочують купівельну спроможність та попит; рівень зайнятості та безробіття, який визначає купівельну спроможність; рівень відсоткових ставок на капітал; стабільність національної валюти; наявність та доступність кредитів.

Постановка завдання. Метою дослідження є оцінювання зовнішнього середовища діяльності підприємств легкої промисловості для цілей фінансового планування.

Виклад основного матеріалу. В межах даного дослідження було проведено оцінювання зовнішнього макросередовища для підприємств легкої промисловості Київської області.

Проведені дослідження та аналіз результатів експертного оцінювання свідчать про те, що антимонопольне регулювання не здійснює суттєвого впливу на діяльність підприємств легкої промисловості Київської області, при цьому значний вплив на діяльність підприємств легкої промисловості Київської області чинить податкове регулювання та вимоги екологічного законодавства, які є обов'язковим для підприємств легкої промисловості Київської області.

Висновки. Доцільно відзначити, що підприємствам легкої промисловості Київської області для цілей фінансового планування треба враховувати політичні, економічні фактори та інші.

Ключові слова: зовнішнє середовище; фінансове планування; легка промисловість.

Articulation of issue and its connection with important scientific and practical tasks. In terms of the external environment uncertainty its factors have a significant influence on financial planning in light industry, since basic predictive value which are the basis for financial plan depend on the state of micro- and macroenvironment of light industry enterprises.

УПРАВЛІННЯ ПІДПРИЄМСТВОМ

Analysis of recent publications on the problem. The theoretical basis of planning and forecasting under uncertainty and risk at the level of enterprises and economic sectors is contained in the works of many local and foreign scientists, including I. A. Blank, V. V. Kovalev, A. M. Poddieriokhin, O. O. Tereshchenko, D. Brimson, E. Brigham and others. However, the issue of assessment of the light industry enterprises external environment activity for the purpose of financial planning is not completely revealed in modern studies.

Formulation of research objectives. The main goal of the study is to evaluate the environment of light industry enterprises for the purpose of financial planning.

Presentation of main results and their grounding. It is generally accepted in the analysis of macro- and microenvironment to use the method of PEST analysis, which analyzes the four groups of environmental factors: economic, legal, technological and socio-cultural.

Within this study the evaluation of external microenvironments for light industry enterprises in Kiev region has been carried out. They are listed in Tab. 1.

Table 1

Light industry enterprises of Kiev region, for which the external macroenvironment has been evaluated

Light industry enterprises	The main groups of light industry goods the enterprise produces
JSC "Bila Tserkva manufacturing and trading knitwear enterprise"	Underwear for men, women and children
JSC "Bila Tserkva footwear manufacturing and trading company" Bivzut "	leather footwear; upper of shoes
JSC "Factory "Ros"	garments
JSC "Bohuslav Cloth Factory"	bedspreads, fabrics
JSC "Boryspil textile industry"	flannel shirts and uniform shirts
JSC "Sofia"	knitting-tufted bat; yarn for hand knitting
CE "Vasylkiv leather company"	leather goods; shoe parts; semi-finished shoes
JSC "Vishneve footwear factory"	box calf low shoes with leather lining
CJSC "Boyarka garment factory "Malvy"	bedding, baby clothes, baby jackets, trousers, blouses, dresses for women, overalls
LLC "Siluet-LTD"	garments
CJSC "Makariv factory "Svitanok"	garments: men, women; jumpsuits; dresses for women; gowns for women
LLC "Vlakos-Premier"	garments
CJSC "Fastiv garment manufacture "Kozak"	Assorted trousers
PC "Pereiaslav-Khmelnitskyi garment manufacture "GAIAN"	men's suits; men's jackets; women's jackets; women's coats; bathrobes
Subsidiary "B.Khmelnitsky factory" SJSC "Ukrhudozhprom"	linens, women's blouses, embroidered shirts in stock, tablecloths, shirts, aprons
CJSC "Knitwear factory "Olena"	knitwear

Source: (Light industry. Forum of regions. [Electronic resource]. – Retrieved from : <http://www.kievregion.net/fr/light.shtml>)

Fig. 1 shows the major economic, legal, technological and socio-cultural factors of the light industry enterprises external environment of Kyiv region.

To assess the key factors 32 experts have been selected - two representatives of managerial staff from each surveyed companies (Tab. 1). They have been surveyed individually and anonymous in the form of tables of expert assessment that is to estimate external macroenvironment of Kyiv region light industry enterprises the Delphic method has been used.

УПРАВЛІННЯ ПІДПРИЄМСТВОМ

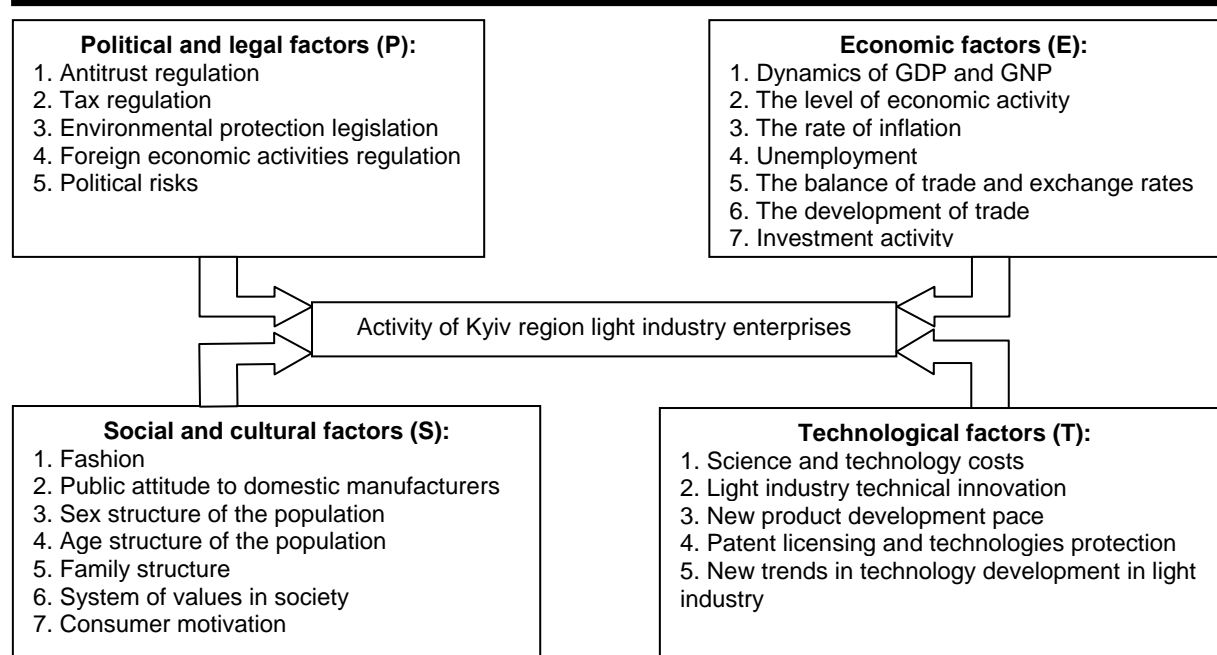


Fig. 1. Key factors of external macroenvironment of Kyiv region light industry enterprises. Source: made by the author

The research and analysis of expert assessment indicate that antitrust regulation does not have a significant impact on the light industry enterprises of Kyiv region, but tax regulations and requirements of environmental legislation that is binding for light industry Kiev region, have significant impact on that enterprises. In addition, light industry enterprises of Kyiv region work on imported raw materials and conduct export activity, so foreign trade regulation has a significant impact on their activities. Political risks negatively influence the activities of economic entities in Ukraine, particularly on the light industry enterprises of Kyiv region.

Dynamics of GDP is an important indicator of the economy as the factor of economic environment affects the activity of light industry enterprises of Kyiv region indirectly, but the trend of overall economic growth or decline is reflected in the activities of individual entities and must be taken into account in the preparation of the financial plan.

The level of economic activity and the level of incomes significantly affect the demand for goods and purchasing power of major groups of consumers of light industry products, so taking this factor into account in terms of enterprises is essential for realistic planning.

The inflation rate strongly influences the cost of resources; unemployment is one of the key factors that have a strong influence on light industry enterprises as the entities.

For enterprises engaged in import-export activities the foreign exchange rate changes strongly affects the operation of enterprises as importers and exporters negatively and positively (as appropriate), that has to be taken into account in the company planning for the next period. The result of investment activity of enterprises has significant impact on the financial plan data.

Evaluation of social and cultural environment has made it possible to conclude that such factors as fashion has a significant impact on the range of goods of light industry, and although a large part of the population does not trust domestic producers of garments, knitwear and shoes; consumers mainly choose products of light industry enterprises of Kyiv region. Preferably, the target audience for the products of light industry enterprises of Kyiv region is women.

Technical and technological environment of the company have significant influence on financial

УПРАВЛІННЯ ПІДПРИЄМСТВОМ

plan data, as technical and technological innovation of light industry production processes make a significant impact on industry enterprises and are taken into account in financial terms, in particular in expenditures on fixed assets, intangible assets, which include patents for production technological innovation, which increases the value of enterprise assets, and so on.

When assessing the quantitative factors of external macroenvironment of light industry enterprises of Kyiv region it is recommended to use a 100-point scale (Tab. 2):

Table 2

The scale of assessing the factors of external macroenvironment of light industry enterprises of Kyiv region by PEST-analysis method

0 points	1-20 points	21-40 points	41-60 points	61-80 points	81-99 points	100 points
No particular factor influence	Very weak influence	Weak influence	Moderate influence	Strong influence	Very strong influence	Absolute influence of a factor

Source: made by the author

Thus, Tab. 3 shows the considered evaluation of light industry external macroenvironment factors (in Kiev region) according to a specified scale factors and considering the importance of each factor, since there have been defined a different quantity of factors in every four groups of external macroenvironment factors.

Table 3

Assessment of light industry enterprises external macroenvironment factors (in Kiev region)

P				E				S				T			
i	Q _i	k _{зні}	Q _i k _{зні}	i	Q _i	k _{зні}	Q _i k _{зні}	i	Q _i	k _{зні}	Q _i k _{зні}	i	Q _i	k _{зні}	Q _i k _{зні}
1	-35	0,2	-7	1	35	0,14	4,9	1	50	0,14	7	1	55	0,2	11
2	-45	0,2	-9	2	85	0,15	12,75	2	-25	0,15	-3,75	2	60	0,2	12
3	-65	0,2	-13	3	90	0,14	12,6	3	50	0,14	7	3	60	0,2	12
4	-85	0,2	-17	4	70	0,14	9,8	4	10	0,14	1,4	4	-35	0,2	-7
5	-75	0,2	-15	5	90	0,15	13,5	5	25	0,15	3,75	5	55	0,2	11
				6	60	0,14	8,4	6	60	0,14	8,4				
				7	30	0,14	4,2	7	-25	0,14	-3,5				
Σ	-	1	-61	Σ	-	1	66,15	Σ	-	1	20,3	Σ	-	1	39

Source: made by the author on the basis of expert assessment

After classification assessment of key indicators, let us define the resulting index by the macroenvironment and its level of significance for the financial plan of light industry enterprises.

$$\sum_{i=1}^4 PEST = \pm \sum_{i=1}^6 Q_i^P k_{зні} \pm \sum_{i=1}^8 Q_i^E k_{зні} \pm \sum_{i=1}^9 Q_i^S k_{зні} \pm \sum_{i=1}^4 Q_i^T k_{зні} = -61 + 66,15 + 20,3 + 39 = 64,45$$

The significance level of the external environment is 64.45. Overall, it should be noted that the impact of the external macroenvironment on light industry enterprises of Kiev region is positive. It can be seen from the table that the political environment factors have a large negative impact on the enterprise activities, due to the large dependence of foreign economic activity on the state regulation. The economic environment has the largest impact, thus, an integral assessment of its impact is 66.15 points. The impact of social, cultural and technical factors of the external environment is almost equivalent.

The economic environment instability has a great influence on the enterprise activity. The most

УПРАВЛІННЯ ПІДПРИЄМСТВОМ

important factors of economic environment are the pace and level of inflation that reduce the purchasing power and demand; employment and unemployment, which determine the purchasing power; cost of funds; stability of national currency; availability and affordability of credits.

Different political events that are manifested in legislations, normative documents, bylaw and regulatory acts of the ministries, establishments, local executive authorities has the significant influence on light industry enterprises (in Kiev region) and their financial consequences.

Conclusions and recommendations for further research. Summarizing the results of the study, it should be noticed that light industry enterprises of Kyiv region for the purposes of financial planning ought to take into account such factors as the condition of entrepreneurship statutory regulation; laws that protect the integrity of competition; control of prices and wages; the level of state and local taxes; the possibility of credit; political stability, rate and pace of inflation that reduce the purchasing power and demand; employment and unemployment, which determine the purchasing power; cost of funds; stability of national currency and so on.

In addition, the financial plan reflects the fact that light industry enterprises in Kiev region work in the market characterized by high competition and high product capacity, both domestic and foreign.

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УПРАВЛІННЯ ПІДПРИЄМСТВОМ

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ASSESSMENT OF WASTE FORMATION AND PROSPECTS OF IMPLEMENTING ENVIRONMENTALLY FRIENDLY WASTELESS TECHNOLOGIES IN LIVESTOCK INDUSTRY

ОЦІНКА ФОРМУВАННЯ ВІДХОДІВ ТА ПЕРСПЕКТИВИ ВПРОВАДЖЕННЯ ЕКОЛОГІЧНО ЧИСТИХ БЕЗВІДХОДНИХ ТЕХНОЛОГІЙ В ГАЛУЗІ ТВАРИНИЦТВА

Urgency of the research. The main objective of functioning livestock enterprises is to provide population with food (meat, milk, eggs, and other) and to provide food industry with raw materials (meat, milk, eggs, leather, wool, feathers, and other). During the vital activities of animals and poultry get, there is a big quantity of waste (manure), which is the main pollutant for the environment together with sewage. Most of disposing facilities that are in operation of agricultural enterprises are technologically obsolete, physically overused, and do not comply with sanitary standards.

Target setting. Emissions from livestock farms pollute the air, ponds, reservoirs, groundwater, rivers with biologically active bacteria, which affects not only the ecological situation around the enterprise, but also adversely affects the health of the population of the adjacent areas. Thus, the specified problems must be solved comprehensively taking into account all the aspects directly or indirectly involved in this process.

Analysis of actual scientific researches and issues. The problems of livestock industry waste attract the attention of many researchers. The research of environmental problems of livestock industry is carried out by M. S. Malovanyi, V. M. Bogoliubov, T. P. Shanina, V. F. Funtiov, I. L. Starykh, O. N. Starykh, A. M. Suzdalieva, R. G. Gladyr, and other scientists.

Uninvestigated parts of the general matter. In the current economic conditions, entrepreneurs focus their attention mainly on getting high economic outcomes (revenue growth, gross and net profit growth). The problems of using the waste, generated as a result of animal keeping, are not always solved properly, leading to pollution of the environment.

The research objective is to assess the formation of waste and prospects of implementing environmentally friendly wasteless technologies in livestock industry.

The statement of basic material. The problems of formation, storage and use of animal waste are investigated. The quantitative composition and dynamics of the number of animals and poultry are analyzed. The amounts of the formed manure and the used process water in livestock and poultry industry are calculated.

Conclusions. The main directions of manure use in order to reduce the burden on the environment are determined.

Актуальність теми дослідження. Головною метою функціонування тваринницьких підприємств є забезпечення населення продуктами харчування (м'ясом, молоком, яйцями, іншими), а харчову промисловість сировиною (м'ясом, молоком, яйцями, шкірою, вовною, пухо-пір'яною та іншою). В процесі життєдіяльності тварин та птиці отримують велику кількість відходів (гній), які разом із стічними водами є основними забруднювачами навколишнього природного середовища. Більшість очисних споруд, що знаходяться в експлуатації сільськогосподарських підприємств, технологічно застарілі, фізично зношені та не відповідають санітарно-гігієнічним нормам.

Постановка проблеми. Викиди тваринницьких ферм забруднюють атмосферне повітря, ставки, водоймища, підземні води, річки біологічно активними бактеріями, що погіршує не тільки екологічну ситуацію у зоні функціонування підприємств, а й негативно впливає на стан здоров'я населення прилеглих територій. Таким чином, указані проблеми повинні вирішуватися комплексно з урахуванням усіх сторін, які безпосередньо або непрямо приймають участь у даному процесі.

Аналіз останніх досліджень і публікацій. Проблеми відходів галузі тваринництва привертають увагу багатьох науковців. Дослідженням екологічних проблем галузі тваринництва займаються М. С. Мальований, В. М. Боголюбов, Т. П. Шаніна, В. Ф. Фунтіов, І. Л. Старих, О. Н. Старих, А. М. Суздальєва, Р. Г. Гладир та інші науковці.

Виділення недосліджених частин загальної проблеми. У сучасних умовах господарювання суб'єкти підприємницької діяльності зосереджують свою увагу, в основному, на отриманні високих економічних результатів (зростанні доходу, валового та чистого прибутку). Питання поводження з відходами, що утворюються у результаті утримання тварин, не завжди вирішуються належним чином, що призводить до забруднення екології.

Постановка завдання. Завданням дослідження є оцінка формування відходів та перспективи впровадження екологічно чистих безвідходних технологій в галузі тваринництва

Виклад основного матеріалу. Досліджено проблеми формування, зберігання та використання відходів життєдіяльності тварин. Проаналізовано кількісний склад та динаміку поголів'я тварин та птиці. Розраховано обсяги утвореного гною та використаної технічної води у тваринництві та птахівництві.

Висновки. Визначено основні напрямки використання гною з метою зниження навантаження на навколишнє природне середовище.

УПРАВЛІННЯ ПІДПРИЄМСТВОМ

Keywords: livestock; poultry breeding; animal wastes; manure; organic fertilizer; biogas; ecology.

Ключові слова: тваринництво; птахівництво; відходи життєдіяльності тварин; гній; органічні добрива; біогаз; екологія

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Urgency of the research. The main objective of functioning livestock enterprises is to provide population with food (meat, milk, eggs, and other) and to provide food industry with raw materials (meat, milk, eggs, leather, wool, feathers, and other). During the vital activities of animals and poultry get, there is a big quantity of waste (manure), which is the main pollutant for the environment together with sewage. Most of disposing facilities that are in operation of agricultural enterprises are technologically obsolete, physically overused, and do not comply with sanitary standards.

Target setting. Emissions from livestock farms pollute the air, ponds, reservoirs, groundwater, rivers with biologically active bacteria, which affects not only the ecological situation around the enterprise, but also adversely affects the health of the population of the adjacent areas. Thus, the specified problems must be solved comprehensively taking into account all the aspects directly or indirectly involved in this process.

Analysis of actual scientific researches and issues. The problems of livestock industry waste attract the attention of many researchers. The research of environmental problems of livestock industry is carried out by M. S. Malovanyi, V. M. Bogoliubov, T. P. Shanina [10], V. F. Funtiov, I. L. Starykh, O. N. Starykh, A. M. Suzdalieva [12], R. G. Gladyr [1], and other scientists.

M. S. Malovanyi, V. M. Bogoliubov, T. P. Shanina emphasize on the fact that environmental pollution is largely determined by the composition of the manure effluents, and that depends on such major factors as: the type of farm animals, their quantity, quality and quantity of feeding-stuffs, height, gender and weight of animals, direction of livestock industry, keeping mode and methods of manure removal. Liquid manure contains a large number of pathogenic organisms, its anaerobic decomposition causes harmful gases formed (hydrogen sulfide, ammonia, etc.), as well as fatty acids, amines and other compounds with an unpleasant smell [10].

In modern conditions, using intensive livestock technologies leads to a certain number of environmental problems. The following are of primary importance: eutrophication of reservoirs, accumulation of pathogenic organisms and air pollution with hydrogen sulfide, ammonia, molecular nitrogen [2].

V. F. Funtiov, I. L. Starykh, O. N. Starykh and A. M. Suzdalieva note that raw animal sewage, manure poorly kept, and raw droppings, create a great threat to the environment and public safety. Despite this, the construction of new disposal facilities and the renovation of old ones are not carried out due to lack of financing [12, p. 130].

V. Martsynkevych and N. Kolomiets [4], V. O. Melnyk [5] and other researchers devoted their works to the issues of solving the problems related to using animal waste.

One of the perspective directions for Ukraine, according to V. Martsynkevych and N. Kolomiets, is the processing of the biomass of animal waste, namely - animal manure and poultry droppings - by anaerobic digestion with the formation of biogas, which is then used to produce energy or fuel [4, p. 3].

V. O. Melnyk notes that poultry droppings are known as a highly concentrated easily digestible organic fertilizer. The need in such fertilizers is particularly high, when mineral fertilizers are expensive, and soils in Ukraine lost largely their natural fertility potential due to the rapid removal of humus. Poultry droppings, prepared properly, can also be used as a feed ingredient, and were recently used as an energy resource.

Thus, the theoretical foundations and methodological tools are laid for complex research and solving the problems of using the animal waste.

Uninvestigated parts of the general matter. In the current economic conditions, entrepreneurs focus their attention mainly on getting high economic outcomes (revenue growth, gross and net profit growth). The problems of using the waste, generated as a result of animal keeping, are not always solved properly, leading to pollution of the environment.

The research objective is to assess the formation of waste and prospects of implementing environmentally friendly wasteless technologies in livestock industry.

УПРАВЛІННЯ ПІДПРИЄМСТВОМ

The statement of basic material. Livestock industry and those industries that process agricultural raw materials create the greatest problem in agriculture - the problem of waste disposal, which occupy large areas of land and is a major source of pollution. The presence of pathogens in these wastes can cause viral and parasitic diseases. In soil, the pathogens of various infectious diseases can spread (anthrax, gas gangrene, tetanus, botulism). Among the pathogenic microorganisms, which temporarily live in soil, pathogens of intestinal infections dominate (paratyphoid, typhoid, dysentery, cholera, salmonellosis, amebiasis, brucellosis, leptospirosis, tularemia, plague, pertussis). Some of these bacteria can persist in soil for a long time: causative agents of cholera, typhoid and paratyphoid - up to 4 months, tularemia - up to 3 months, brucellosis - up to 6 months. Mycobacterium of tuberculosis, fungal infections, diphtheria and leprosy remain viable from 3-4 weeks to 16 months [6].

Poultry droppings are often a source of polluting the air, soil, water and groundwater with toxic substances, spreading pathogens, weed seeds, eggs and larvae of worms and flies. Large areas of farmland are seized for its handling and storage [5].

To solve these negative phenomena, there is a need in a special technology of manure processing that would make it possible to increase the concentration of nutrients per unit of manure volume and also to eliminate the smells, to inhibit or destroy the pathogens, to reduce the content of toxic substances and harmful emissions into the atmosphere [1].

The biggest environmental polluters are industrial livestock complexes, their share, by different types of animals and poultry, ranges from 14.1% of sheep and goats held to 54.9% of poultry of all types (Table 1).

Table 1

Dynamics of the Number of Livestock and Poultry, thousand heads*

Years	Cattle		Pigs	Sheep and goats		Horses	Poultry of all kinds
	total	including the cows		total	including the sheep		
1990	21083,3	6191,6	14071,2	7165,5	7164,1	700,9	132966,6
2000	5037,3	1851,0	2414,4	413,3	412,4	249,8	25352,9
2010	1526,4	589,1	3625,2	298,4	294,9	41,6	110561,3
2013	1417,6	560,3	3792,7	233,0	228,3	28,7	127240,0
2014	1310,2	529,2	3732,8	205,5	200,8	23,8	122077,8
2015	1270,5	505,1	3704,0	186,9	181,4	21,2	112008,7

*Source: [9, p. 12]

The presented data demonstrate a trend (1990-2015) to reduce the number of livestock and poultry in agricultural enterprises of Ukraine. For example, in 2015 cattle was 6.0% out of the index in 1990, including cows – 8.2%, pigs - 26.3%, sheep and goats - 2.6%, horses - 3%, and poultry - 84.2%.

On one side, the given data may be the evidence of reducing the negative pressure on the environment that is caused by animal waste, on the other - the decline in profitability and funding of animal waste disposal.

Livestock industry is a consumer of large amount of water for technical purposes (Table 2). The largest share of industrial water, according to our calculations, is used for keeping pigs and cattle (52.3% and 34.9%) for the following: technology needs while milking cows, washing specialized equipment, hydraulic cleaning of manure in the premises and fields, washing animals, etc. Similar requirements encourage the breeding of other animals and poultry, but in a smaller scale.

On average, one enterprise that is engaged in growing cattle spent 10.4 m³ of water, one that keeps pigs - 17,7 m³, sheep and goats - 0,1 m³, and poultry - 5.5 m³ of water. In general, according to our calculations, the farms spent 84 thousand m³ of water for technical purposes.

In livestock complexes, manure removal from the place of its formation is carried out by a dry method, hand method or water-washing. Dry removing requires considerable expenses of manual labor, but the total amount of waste is 3-4 times less than the hydro-removal. Dry livestock waste is transported to the places of composting, and in 6-8 months they are suitable for using as organic fertilizer. While hydro removing, for flushing manure by means of water jets, up to 3 m³ of water is

УПРАВЛІННЯ ПІДПРИЄМСТВОМ

spent per 1 m³ of excrement. Liquid livestock waste, formed in this way, through pipes or gutters fall into settling tanks, where they are divided into solid and liquid phases. Liquid phase, as wastewater, enters the disposal facilities. While dry manure forming, wastewater is generated only during wet cleaning of livestock buildings, and their volume is half less [3].

Table 2

Water Consumption for Technical Purposes in Livestock Industry in 2015*

Species of animals and poultry	Number of enterprises	Number of animals and poultry, thousands head	Water consumption for technical purposes, m ³
1	2	3	4
Cattle - total	2826	1270,5	29344,5
including cow	2614	505,1	15153,0
Pigs - total	2480	3704,0	43985,0
including main sows		325,4	7408,0
Sheep and goats	863	186,9	93,5
Horses – total		21,2	318,0
Poultry of all kinds	515	112008,7	2853,6
chickens and cocks		110013	2750,3
geese		239,9	28,8
ducks		400,6	50,1
turkeys		813,2	24,4
Total			84002,5

*Source: [9]

The number of livestock waste, given in Table 3, is formed by feeding cattle with mixed corn fodder [3].

Table 3

Formation of Wastewater in Livestock Complexes

Species and number of animals in the complex	Number of animals of simultaneous keeping	Yield of livestock wastes, thousand m ³ /year	Costs of wastewater from the complex, thousand m ³ / year	
			dry removal of manure	hydro-flushing of manure
Pork production				
12 thousand pigs	12000	36,0	52,4	101,0
24 thousand pigs	24000	70,5	96,8	195,5
54 thousand pigs	37000	114,0	181,0	332,5
Beef production				
600 cows	600	12,0	14,2	20,8
10 thousand cows	9883	94,8	113,0	-
Milk production				
800 cows	800	16,0	18,9	30,6
1200 cows	1200	24,0	28,5	46,0

*Source: [3]

The negative impact of the undisposed wastewater, formed at hydro-washings, on the environment is essential because it pollutes the sources of drinking water that causes local problems and the spread of infectious diseases in villages and entire regions.

Another important issue to be studied is to assess the release of pollutants contained in manure of livestock complexes.

M. S. Maliovanyi, V. M. Bogoliubov, T. P. Shanina [10] reveal the data of biogenic composition of cattle and pigs manure; the work of V. O. Melnyk [5] reveals the data on chickens, turkeys, ducks and geese. We perform the relevant calculations of the formed manure and the content of pollutants (Table 3 and Table 4).

УПРАВЛІННЯ ПІДПРИЄМСТВОМ

Table 4

Volume of Generated Waste in Livestock and Poultry Industries in 2015*

Species of animals and poultry	Number of animals and poultry, thousand heads	Yield of manure	
		t / day	thousand t / year
Cattle - total	1270,5	52486,6	19157,6
including cows	505,1	27780,5	10139,9
Pigs - total	3704,0	22015,6	8035,7
including main sows	325,4	4230,2	1544,0
Chickens	110013,0	15841,9	5782,3
Turkeys	813,2	264,3	96,5
Ducks	400,6	139,0	50,7
Geese	239,9	113,7	41,5
Total yield of manure		90861,1	33164,3

* **Source:** [5; 10] and own calculations

The calculations showed that in 2015 more than 33 million tons of manure were formed on livestock farms and poultry houses. The largest share of manure was obtained from keeping cattle - 57.8%, pigs - 24.2%, and chickens - 17.4%.

According to the research of O. A. Khomiak, 90% of agricultural enterprises are lack of facilities for storage, decontamination, disposal, processing the manure, and preparing it for use. The main ways of contamination of soil, water and atmosphere with manure from livestock farms can be the following: the exceeded dose of manure as fertilizer per unit of area, washing the manure drains by means of precipitation from the areas of livestock farms, disordered places of storage of manure, breaching hygiene requirements during transportation and storage of manure, placing livestock farms near water sources and settlements, poor disposal and disinfection of manure before using it [13].

Our calculations show that in 2015 the received manure contained 1.1 million tons of nitrogen, 0.6 million tons of phosphorus, and 0.8 million tons of potassium (Table 5).

Table 5

Content of Biogenic Substances in Manure of Livestock and Poultry in 2015*

Species of livestock	Number of livestock and poultry, thousand heads	Yield of manure, thousand tons / year	Biogenic composition (% of dry matter of fresh manure)			Content of biogenic substances in manure - total, thousand tons / year		
			N	P ₂ O ₅	K ₂ O	N	P ₂ O ₅	K ₂ O
Pigs	3704,0	8035,7	5,0	2,1	2,5	401,8	168,7	200,9
Cattle	1270,5	19157,6	3,2	2,0	3,1	613,0	383,2	593,9
Chickens	110013,0	5782,3	1,7	0,9	0,8	98,3	52,0	46,3
Turkeys	813,2	96,5	1,7	0,6	0,4	1,6	0,6	0,4
Ducks	400,6	50,7	1,0	1,1	0,5	0,5	0,6	0,3
Geese	239,9	41,5	1,4	0,6	0,5	0,6	0,2	0,2
Total		33164,3				1115,9	605,3	841,9

* **Source:** [5; 9; 10] and own calculations

Experts say that the problem of a lack of modern sewage disposal facilities on farms is very serious. Over the past few years the situation of implementing modern technologies did not budge from the spot. There are new technologies and materials on the market (such as the lagoon from the film with complete waterproofing instead of unreliable concrete buildings), but due to the high cost of conversion of enterprises they are almost not used. Currently, there are almost no farms, which use disposal facilities for processing the waste. In most cases, the so-called lagoons are applied - pits, which discharge manure. After filling a lagoon, its contents is taken out on the field without any processing. The experience of Europe can be compared with, where for about 10 years there is the law that prohibits throwing non-recycled organic waste on the field [8].

УПРАВЛІННЯ ПІДПРИЄМСТВОМ

What purposes should the manure obtained in livestock industry be used for? There are the following options for using the manure: in the form of organic fertilizers, feed additives, raw materials for the production of biogas, burning dried manure for heat.

The obtained waste in the livestock industry or biogas production can be used as organic fertilizer. However, in the first case two methods are used: 1) fresh (diluted with water), and 2) rotted (in piles within one year). For the purpose of enriching the manure the following technologies are applied: composting (adding to fresh manure the last year's substrate and organic waste (grass, food waste, etc.)), vermacomposting (processing the manure with the help of earthworms), accelerated fermentation using humates (using bio-additives to accelerate the fermentation of manure substrate at its composting).

One of the ways to dispose the manure and to return the part of its nutrients to livestock is to obtain protein foods - protein flour and bio-humus. The method of biological processing makes it possible to transform complex organic compounds found in manure and litter, and to develop the accompanying flora that is rich in protein, fat, amino acids and trace elements into the zoo-feed biomass which, after disinfection, is used for animal feed. After disposing poultry droppings, the fly larvae for 5 days at 20°C process the viscous substrate at the humidity of 80% into a loose mass at the humidity of 40% and pH 9.5. So, except protein feed, fertilizers can be produced. After the processing of manure, the larvae separate from the substrate, dry and prepare flour, which is a protein supplement to the basic diet of birds. 1 kg of the product contains 340-430 grams of protein, lysine - 33-40 g, methionin - 10-15 g, calcium - 6-8 g, phosphorus - 10-12 g, that is rich in vital trace elements [11].

One of the ways to use efficiently the energy of liquid manure of livestock farms is its methane fermentation in which the waste water is neutralized, biogas (methane) is generated, and manure is stored as an organic fertilizer. Now it is estimated that each cow can provide electric lighting of a small room for 10 thousand hours. This trend of manure disposal, in conditions of gradual depletion of traditional energy resources (oil, gas, coal, etc.), is particularly important [7]. Another way is the burning of dried manure for heat.

Conclusions. Researching the generated waste of livestock and poultry activities can have both negative and positive effects. If the wastes of livestock industry are not properly stored (in piles, lagoons, etc.), throwing biogenic substances into the soil and water resources causes the worsening of sanitary-epidemiological situation in the area of the enterprise.

Storing fresh manure in an open place (ground) leads to air pollution with ammonia, nitrogen compounds and other hazardous substances. Livestock farms can also throw carbon dioxide and methane, feed dust, and other microorganisms into the atmosphere.

To reduce the negative pressures on the environment from the livestock industry it is possible to use manure as a feedstock for biogas facilities or complexes. These examples already exist in Ukraine, but not many (Myronivskiy Khliboproduct, Astarta-Kyiv, LLC "Danosha", etc.). The spread of this practice in other enterprises enhances energy availability of enterprises, reduces emissions of pollutants into the atmosphere and hydrosphere. In addition, biogas production causes generating fertilizers that can be applied into the soil or sold on the market, although biomarket in Ukraine is not developed and is in its infancy.

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MODEL OF ECONOMIC DEVELOPMENT ENTERPRISE IN THE CONTEXT OF EUROPEAN INTEGRATION

МОДЕЛЬ ЕКОНОМІЧНОГО РОЗВИТКУ ПІДПРИЄМСТВА В КОНТЕКСТІ ЄВРОІНТЕГРАЦІЇ

Urgency of the research. The necessity to improve the model of economic development is caused by intensive development of the integration processes of the world economy that gradually acquire the signs of consistency and dynamism, antagonism and asymmetry, consequences of risks and benefits of which are implemented unevenly in national and entrepreneurial surfaces.

Target setting. It makes sense to improve the model of economic development in order to enhance the ability of the enterprise to response to the European integration processes in more efficient and proper way.

Actual scientific researches and issues analysis. Theoretical and methodological recommendations according to the economic development of enterprises have been substantiated in the works of S. Aleksieiev, M. Budnik, E. Chyzhenkov, V. Dubchak, I. Hryshova, A. Kozachenko, S. Kravchenko, L. Kuzmenko, V. Stasiuk,

Uninvestigated parts of general matters defining. At the same time, the issues of economic development model improvement, that would meet the requirements of European integration processes, require great attention.

The research objective. The aim of the article is to reveal the features and join the components of economic development model in the context of European integration.

The statement of basic materials. The key idea of justification of the model of economic development is based on three main dominants: the enterprise is an open complex system, which is characterized by stochastic features; interconnection and interdependence from unstable external business environment, components, sub-blocks and the whole system; the strategy of enterprise's economic development is the assurance of sustainability, safety and ability to adapt to the challenges of European integration.

Conclusions. The effective combination of theoretical and methodological aspects of enterprise's economic development outlines the author's approach to the problem of model construction of enterprise's economic development that integrates the elements of the adaptive system, dialectical relationship of which will increase the company's ability to respond to the European integration processes in more effective and proper way through the use of the system of organizational and economic and social regulators of assurance of sustainable economic growth in the long term perspective.

Keywords: economic model; economic development; European integration; enterprise; adaptation.

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Актуальність теми дослідження. Необхідність удосконалення моделі економічного розвитку зумовлена інтенсивним розвитком інтеграційних процесів світового господарства, що поступово набувають ознак системності та динамізму, антагонізму й асиметрії, наслідки вигід і ризиків яких нерівномірно імплементуються в національній та підприємницькій площинах.

Постановка проблеми. Доцільним є удосконалення моделі економічного розвитку з метою підвищення здатності підприємства більш ефективно й адекватно реагувати на євроінтеграційні процеси.

Аналіз останніх досліджень і публікацій. Теоретико-методологічні рекомендації щодо економічного розвитку підприємств обґрунтовані в працях С. Б. Алексєєва, М. М. Будніка, І. Ю. Гришової, В. В. Дубчака, А. В. Козаченка, С. А. Кравченка, Л. М. Кузьменка, В. П. Стасюка, Є. В. Чиженькова.

Виділення недосліджених частин загальної проблеми. Разом з цим, потребують посиленої уваги питання щодо удосконалення моделі економічного розвитку, яка б відповідала вимогам євроінтеграційних процесів.

Постановка завдання. Стаття покликана розкрити особливості й структурувати складові моделі економічного розвитку в умовах євроінтеграції.

Виклад основного матеріалу. Ключова ідея обґрунтування моделі економічного розвитку ґрунтується на трьох головних домінантах: підприємство - це відкрита складна система, якій притаманні стохастичні ознаки; взаємозв'язок і взаємозалежність від зовнішнього нестабільного бізнес-оточення, складових, підблоків і в цілому всієї системи; стратегією економічного розвитку підприємства є забезпечення сталості, безпеки та здатності адаптуватися до євроінтеграційних викликів.

Висновки. Ефективне поєднання теоретико-методологічних аспектів економічного розвитку підприємства окреслюють авторський підхід щодо проблеми побудови моделі економічного розвитку підприємства, що інтегрує в собі елементи адаптивної системи, діалектичний взаємозв'язок яких підвищуватиме здатність підприємства більш ефективно й адекватно реагувати на євроінтеграційні процеси шляхом використання системи організаційно-економічних та соціальних регуляторів забезпечення сталого економічного зростання в довгостроковій перспективі.

Ключові слова: економічна модель; економічний розвиток; євроінтеграція; підприємство; адаптація.

УПРАВЛІННЯ ПІДПРИЄМСТВОМ

Urgency of the research. The necessity to improve the model of economic development is caused by the intensive development of the world economy integration processes, which started in the beginning of XXI century and gradually acquire the features of consistency and dynamism, antagonism and asymmetry. The consequences of their benefits and risks are implemented unevenly in the international, national and entrepreneurial surfaces, enhancing and deepening misbalance and inequality of economic development.

Target setting. In the context of European integration processes increase it is reasonable to improve the model of economic development in order to increase the enterprise's ability to response to institutional environment transformation processes in more effective and proper way.

Actual scientific researches and issues analysis. Theoretical and methodological aspects and practical recommendations according to the enterprises' economic development in the context of transformation processes increase in the national economics are revealed and substantiated in the scientific works of S. Aleksieiev [1], M. Budnik [2], I. Hryshova [3; 4], V. Dubchak [5], S. Kravchenko [6], V. Stasiuk [7], Ye. Chyzhenkov [8] and others.

Uninvestigated parts of general matters defining. In spite of the results, which were received by the scientists, a great attention should be paid towards the issues of economic development improvement model, which would correspond to the requirements of the European integration processes.

The research objective. The article has to reveal the peculiarities and structure the components of the economic development model in the context of the European integration.

The statement of basic materials. The constant activation of the European integration processes causes the increase of the competitive pressure on the part of foreign enterprises and world companies towards national enterprises, which generates the need to make the market positions stronger by the national enterprises, formation of new competitive advantages by means of innovative decisions making, implementation of progressive technologies, use of aggressive policy of economic development in order to adjust their economic development to conditions of the world globalization. During the last two years there has been Ukraine's collision with the greatest European integration challenges, the specificity of which lies in the breakdown of the stable development of economic and political systems and the creation of the unfavorable climate at the main for Ukraine world market segments as well. However, in spite of rather negative tendencies, most of the representatives of the academic community consider integration processes as possibilities to achieve strategic priorities of economic development, but not as risk events for the enterprises' economic development.

It is worth noticing that the issue of economic development and country's export facility expansion in the context of integration challenges increase become especially active and need intense attention in scientific research and outline of the strategic vectors of economic development of the national economics in the viewpoint of sectors as well as of separate enterprises. In its turn, it will encourage the disposal of the negative behavior of the development of Ukraine's international trade relationship as a whole.

Due to modern market conditions the improvement of the economic development model, which would correspond to the changes of the modern world economy is Ukraine's strategic priority. In such a way, one of the determinative factors in the context of the latest events of the export capacity development as a vector of the country's economic growth, which represented and will represent the strategic landmark of the fruitful collaboration with European countries, is the implementation of the trade preferences for national food companies since the end of April, 2014. They had to encourage the increase of the volume of Ukrainian export in the context of the loss of an essential part of international markets by Ukrainian exporters. In the result of such events the positive dynamics in the structure of national goods export is observed. The greatest part during 5 months of 2016 comprised agricultural and food production (41,3%), metallurgy production (22,8%) and engineering products (12,2%). At the same time the main trade partner in the goods export during this period was the European Union (39,4%) [9].

As modern practice confirms, the main positions at the world markets, as a rule, belong to developed countries (the USA, Japan, Great Britain, Germany, China, Singapore), which actually regularize the conditions of goods exchange at the international level and are not interested in the appearance of

УПРАВЛІННЯ ПІДПРИЄМСТВОМ

the new competitors. According to the results of the conducted research of the International economic forum Ukraine held the 79th position among 140 countries of the world according to the Index of global competitiveness of 2015-2016, losing three points during one year (in the previous top list it held the 76th position) (Tab. 1).

Table 1

The dynamics of Ukraine's positions change in the top list according to the Index of global competitiveness [9]

2010-2011 (out of 139 countries)	2011-2013 (out of 142 countries)	2012-2013 (out of 139 countries)	2013-2014 (out of 139 countries)	2014-2015 (out of 139 countries)	2015-2016 (out of 139 countries)
89	82	73	84	76	79

We may consider the politic events of 2013 to be the main precondition of the appearance of an unstable economic situation in the country. In the result of these events a number of absolutely new obstacles appeared in front of the national economics. Their liquidation influences negatively both on the national economic growth as a whole and every enterprise's economic development. Such situation only activates the need to increase adaptive possibilities of enterprises and the development of scientifically based approaches towards the solution of economic problems. It will be based on the consolidation of the challenges of European integration processes and strategic priorities of the development of business units.

In the previous researches [10] we have given reasons on the fact that enterprises' adjustment towards the market space changes are first of all determined by the perspective of economic capacity increase, realization of which is impossible without the renewal of the enterprise's economic mechanism on the base of increase of the communicative activity, appearance of new functions and vectors of development, creation of conditions for the complex use of marketing instruments, management of the integrated processes. Due to such conditions the issue of effective mobilization of the inner enterprise's possibilities on the base of the formation of the model of economic development in the context of European integration becomes especially actual.

In order to assure the cooperation of theoretic know-hows with modern model of economic development and realities of the world market transformations in the model of economic development, integrated elements of the adaptive system should be dominant. Their dialectic interconnection will assure the enterprise's ability to response to the transformational processes of the institutional environment more effectively and properly by means of use of the system of organizational economic and social adjustors of assurance of the stable economic growth in the long term perspective. It is worth noticing that in order to assure dynamic balance of economic development in the well-organized consistent interconnection of the enterprise with natural, technological and social economic circle, the dialectic interconnection between the elements of the adaptive system should be under the control of the consolidation laws on the base of the qualitative change of means of production organization, used technology, adaptation of the organizational structure to the business space conditions and forms of cooperation with it.

The role and the essence of the adaptive system elements and their ability of adaptive response to the changes of the European integration challenges outline the following scenario of the enterprises' economic development adaptation: scenario of the conservative policy of response; scenario of the active policy of response; scenario of the mixed policy of response.

An adaptive reaction according to the conservative policy of response is characterized by forced and local features. In other words, changes take place in the enterprise's economic development only if there is a choice.

The scenario of the active policy of response is the most adapted to the challenges of the European integration processes. It is based on the use of different models of adaptation according to the transformation processes activity and the level of their importance for the enterprise's economic development.

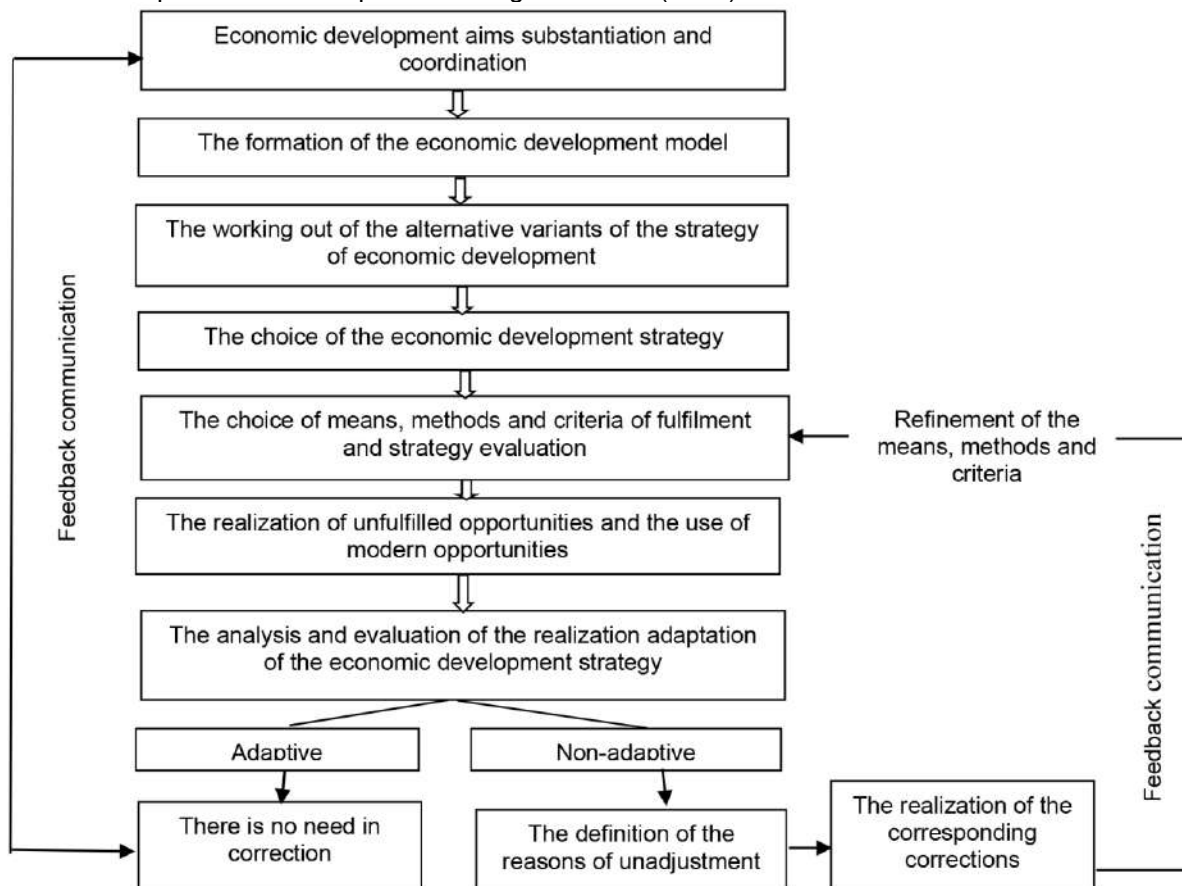
УПРАВЛІННЯ ПІДПРИЄМСТВОМ

The scenario of the mixed policy of response takes into account only general aspects of enterprise's behavior in the context of transformational changes while its adaptive response is outlined by the strength of risk uncertainties: with the low intensity of influence the use of the adaptation behavior principles has rather brief character, and with high intensity the principles of the adaptive behavior are used to a great extent in the realization of the enterprise's economic capacity.

The processes of the conservative enterprise's adaptation are naturally connected with the effect of anticipation and the processes of active adaptation are connected with the mechanism of adaptive development as the enterprise's possibility for self-organization and self-adjustment, activation of which will encourage the increase of the economic capacity in the short term period. In the long-term period it will encourage maximization of the business market cost. If the enterprise's economic development strategy is adapted to transformation processes in the market space, it is stable and the process of economic homeostasis is accessible.

The working out of the methodological aspects of the enterprises' economic development requires consideration of : the difficulty and diversity of the industrial processes; the inconstancy of the inner and outer business surrounding; the existence and interconnection of formalized and non-formalized strategic development priorities; means, methods and criteria of assessment.

It is worth noticing that in the process of the enterprise's adaptation the stages of working out and realization of the economic model of development take on particular importance. Their fulfilment should correspond to the enterprise's strategic direction (Pic.1).



Pic. 1 Stages of working out and realization of the enterprise's economic development model on the base of adjustment

УПРАВЛІННЯ ПІДПРИЄМСТВОМ

The component part of the enterprise's economic architecture is an adaptive mechanism, the structural composition of which is presented by the combination of interconnected economic, organizational, technical and technological components as well as of social and organizational methods, integrated with the principles of social responsibility, which coordinate the enterprise's economic development in the context of the activity of the risk-uncertainties of the market space.

Upon condition of the anticipated prediction of the consequences of risk events activity on the results of economic development, the enterprise activates the mechanism of the proper response to the unpredicted and inevitable changes of the activity conditions, while the resource combinations, used for this, are the basis of the adaptation process. That outlines the enterprise's ability to adjust to transformation changes of the business surrounding. However, enterprise's activity is connected with decisions making towards the choice and substantiation of economic development in the context of incomplete information assurance. That is why one of the decisive factors, which should be considered in the model of economic development, is a measure of unexpectedness and riskiness of the certain situation, which causes the factor of unexpectedness and riskiness. Their localization and minimization depends on the efficiency of the enterprise's economic safety development.

Nowadays there is a transition to the principally new model of the enterprise's economic development – adaptive, which is based on the integration processes and enterprises integration into strategic alliances on the base of global information systems use.

Considering the adaptive conception of the economic development it is reasonable to distinguish the requirements, which have to be brought forward to the process of working out of the strategy of the enterprise's economic development taking into account specificity of business surrounding development established in the country. At the same time, the key idea of the economic development model substantiation is based upon three main dominants:

- the enterprise is an open complex system, which has stochastic features;
- interconnection and interdependence from the outer non-stable business surrounding, components, sub-units and the whole system;
- the strategy of the enterprise's economic development is the assurance of the stability, safety and ability to adjust to the European integration challenges.

An effective combination of theoretical and methodological aspects of the enterprise's economic development outline the author's approach towards the problem of the enterprise's economic development model construction in the context of European integration challenges, which is based on the scientific and methodological approaches of economic development, solution of strategic and tactic issues of economic development, formation of economic mechanism in accordance with adaptiveness. The result of its realization is substantiation and coordination of scenarios of the enterprise's economic development adaptation.

The implementation of the enterprise's economic development model in the context of European integration outlines the realization of the following priorities of economic development:

- 1) the assurance of economic security by means of localization of the activity of risk-uncertainties and European integration factors;
- 2) the development of the enterprise's competitive advantages based on the increase of its abilities to adjust to possible changes of the business surrounding and European integration challenges;
- 3) the realization of strategic aims of development based on the maximization of the enterprise's abilities to use existing resource combination and key competences during adaptation effectively.

Conclusions. The proposed model of the enterprise's economic development integrates the elements of the adaptive system, dialectic interconnection of which will increase the enterprise's ability to response the European integration processes more effectively and properly by means of use of the system of organizational and economic, social regulators of the stable economic growth assurance in the long term perspective.

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VALUATION OF THE INSTITUTIONAL SUPPLY OF THE DEVELOPMENT OF THE COMPETITIVE TRADING ENTREPRENEURSHIP IN UKRAINE

ОЦІНКА ІНСТИТУЦІОНАЛЬНОГО ЗАБЕЗПЕЧЕННЯ РОЗВИТКУ КОНКУРЕНТНОГО ТОРГОВЕЛЬНОГО ПІДПРИЄМЦТВА В УКРАЇНІ

Urgency of the research. In nowadays conditions of the economy conducting the important is the influence of the institutions, rules, norms of behavior on the effectiveness of the usage of the limited resources and the provision of the economic growth in the country. At the moment institutional development support and market regulation is one of the most fundamental issues of its operation.

Target setting. Ukrainian trading entrepreneurship is peculiar the institutional character problems, which need to learn in detail. Such as the weak adaptation of the institutions to the conditions of the state economic system, the slow modification of the old institutions and forming the new ones.

Actual scientific researches and issues analysis. The issues researched in the article, have been studied by such authors as: V. Apopiya, O. Shubina, I. Vysochyn, A. Hlushko.

Uninvestigated parts of general matters defining. The most monographic researches disclose the problems of the trade entrepreneurship regulating. The complex researches of the very institutional supply of the development of the competitive trading entrepreneurship are absent.

The research objective. The aim of the research is the valuation of the institutional supply of the development in Ukraine the competitive trading entrepreneurship.

The statement of basic materials. In this article the institutional supply of the development of the competitive trade entrepreneurship is researched through the influence of such institutions as the rules and norms, the state authorities, corporative and other enterprise structures, the state enterprises, the specialized establishments. It was proved that decrease of the effect of the formal and informal rules and norms were caused by the contradictions and inaccuracy of the passed laws.

Conclusions. In addition to this, should be actualized the influence of the local self-regulation on the home trade. It would promote the progressive structural transformations in the entrepreneurship surrounding for the supplying the rise of the competitiveness and the level of the social and economic development of Ukraine.

Keywords: the trade entrepreneurship; the institutional supply; the formal and informal rules and the norms of behavior; the regulating institutions; the institutions of development.

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Urgency of the research. In nowadays conditions of the economy conducting the important is the influence of the institutions, rules, norms of behavior on the effectiveness of the usage of the limited resources and the provision of the economic growth in the country. Now the institutional supply of the development and regulation of the market is one of the most profound basis of its functioning.

Актуальність теми дослідження. У сучасних умовах ведення господарства важливим є вплив інститутів, правил, норм поведінки на ефективність використання обмежених ресурсів та забезпечення економічного зростання в країні. Нині інституціональне забезпечення розвитку й регулювання ринку є однією з фундаментальних засад його функціонування.

Постановка проблеми. Українському торговельному підприємництву властиві проблеми інституціонального характеру, серед них: слабка адаптація інститутів до умов вітчизняної системи господарювання; неузгодженість системи регулювання із традиційними економічними відносинами.

Аналіз останніх досліджень і публікацій. Питання, розкривалися у наукових працях В. Апопія, О. Шубіна, І. Височин, А. Глушка.

Виділення недосліджених частин загальної проблеми. У більшості монографічних досліджень розкриваються проблеми регулювання торговельного підприємництва України. Комплексні дослідження саме інституціонального забезпечення розвитку конкурентного торговельного підприємництва відсутні.

Постановка завдання. Метою публікації є оцінка інституціонального забезпечення розвитку в Україні торговельного підприємництва.

Виклад основного матеріалу. У статті інституціональне забезпечення розвитку конкурентного торговельного підприємництва досліджується через вплив таких інститутів: правил та норм, органів державної влади, корпоративних та інших підприємницьких структур, державних підприємств, спеціалізованих установ. Доведено, що зниження ефекту формальних і неформальних правил та норм спричинено суперечностями й неточностями прийнятих законів.

Висновок. Необхідно сформуувати інфраструктуру інститутів, серед яких вагому роль мають відігравати професійні об'єднання і громадські організації. Це сприятиме прогресивним структурним трансформаціям у підприємницькому середовищі для забезпечення підвищення конкурентоспроможності й рівня соціально-економічного розвитку регіонів.

Ключові слова: торговельне підприємництво; інституціональне забезпечення; формальні та неформальні правила та норми поведінки; інститути регулювання; інститути розвитку.

УПРАВЛІННЯ ПІДПРИЄМСТВОМ

Target setting. Ukrainian trading entrepreneurship is peculiar the institutional character problems, which need to learn in detail. Such as the weak adaptation of the institutions to the conditions of the state economic system, the slow modification of the old institutions and forming the new ones. Also non-coordination of regulating system with traditional economic relations and the lack of the integrated view of the conceptual basis of the institutional supply of the development and the regulating of the entrepreneurship, in particular trading.

Actual scientific researches and issues analysis. The issues researched in the article, have been studied by such authors as: V. Apopyi, O. Shubina, I. Vysochyn, A. Hlushko.

Uninvestigated parts of general matters defining. The most monographic researches disclose the problems of the trade entrepreneurship regulating in Ukraine on the both national and regional levels. The complex researches of the very institutional supply of the development of the competitive trading entrepreneurship are absent.

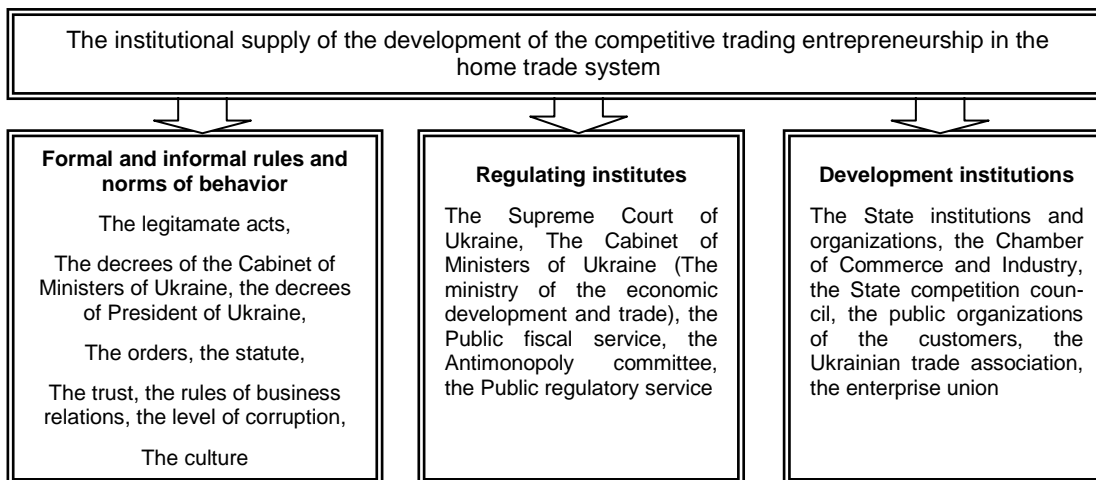
The research objective. The aim of the research is the valuation of the institutional supply of the development in Ukraine the competitive trading entrepreneurship, which will include the analyses and influence of the rules and norms of the state powers, the corporative and other entrepreneurship structures, the state enterprises and the specialized establishments.

The statement of basic materials. In this article the institutional supply of the development of the competitive trade entrepreneurship is researched through the influence of such institutions as the rules and norms, the state authorities, corporative and other enterprise structures, the state enterprises, the specialized establishments. The problem of coordination in the actions between the regulating institutions and the bodies of general competence were grounded. The obstacles in the formation of business associations in Ukraine were highlighted. It was proved that decrease of the effect of the formal and informal rules and norms were caused by the contradictions and inaccuracy of the passed laws.

The statement of basic materials.

In our opinion, the problem of the institutional supply of the development of the competitive trading entrepreneurship should be researched in the context of stating the role of such institutes: the rules and norms, the public authorities, the corporative and other entrepreneur structures, the state entrepreneurs, the specialized institutions (Pic. 1).

The institutional development of the country, in particular the sphere of the home trade supplies the functioning of formal rules and the informal norms of behavior. At the same time, informal institutions are more flexible comparing with the formal. The formal rules are fixed in the state legal acts, acknowledged and confirmed by the concrete authorities. Informal norms, typical for the sphere of the home trade, are based on the values, traditions, moral, ethical, and social norms and traditions. With the change of the life conditions there can appear new ones and disappear actual informal norms, as the informal institutions are the result of the uncontrolled development.



Pic. 1. The institutional supply of the development of the competitive trading entrepreneurship

УПРАВЛІННЯ ПІДПРИЄМСТВОМ

To the informal rules and norms belong: the corruption level, the trust to the subjects of the enterprise subjects in the sphere of the home trade, the rules of business relations, culture, these can influence the development of the entrepreneurship in the system of the home trade in Ukraine. Despite of that, not all the mentioned institutes, that have the positive influence (the culture and the trust) have managed to be formed on the appropriate level, that makes an obstacle for the effective functioning of the entrepreneurship in the system of the home trade

The corruption is spread to all the spheres, in particular the entrepreneurship of the home trade. Such acts have negative influence on the activation of the subjects of entrepreneurship, they shorten the enterprise initiative, the level of direct foreign investments. The most often it happens in the corruption relations with the state authorities and informal payment for their administrative services.

The corruption system should be viewed as the mechanism of informal repartition of social goods – opportunities and results of entrepreneurship activity that makes the big harm to the formation of the institutes of the state. The advantages, which are done for the subjects of the relations the system of corruption and and bribery – the possibility of operative overcoming administrative barriers, unpunished ignoring ineffective and not well-grounded regulting norms, the access to the market some goods and services, the defence from the self-will of the public control powers and supervision, avoiding burdensome administrative procedures, the legality of the activity in the shadow sector of economy and unpunished reduction of the taxes etc.

The trust belongs to the basic informal institutions, which is the most sharply apparent in the crises periods and is activating the problem of the renewal of the trust to the certain subjects of entrepreneurship. The entrepreneurship is effective is it is trusted by economic agents. On the other side the enterprise owns the trust only in that case when it is effective. The trust in the entrepreneurship, that is the treatment of the entrepreneurship subjects, the shows the level of certainty in the responsibility of their behavior. The trust in the entrepreneurship, in particular for the each subject appears when the ethical norms of conducting the activity are followed: the honesty, the professional competence, loyalty, purposefulness, the sense of self-dignity, justice etc.

In practice there exist great number of the mechanisms of prompting the following of the established informal rules and norms. In our opinion, for the subjects of trade entrepreneurship they should be divided into the economic and social and psychological. To the economic mechanisms should be referred, those ones whose activity leads to receiving the material reward or loss (for example, the mechanism of “laundering money”). The activity of the social and psychological mechanisms gives the receiving of the social effect or worsening of the home trade in general and for its subjects in particular. Such effect can be, for instance, the level of employment and unemployment.

On the other side, in Ukraine the formal rules in the sphere of the home trade are revealed by the Constitution of Ukraine, the Codes, the legal acts, the laws of the Supreme Court of Ukraine, the decrees of the Cabinet of the Ministers of Ukraine, the decrees of the president of Ukraine, the decrees, the regulations, the methodological instructive regulations, the rules. Particularly, the laws have the function of the long-term legal regulations, but the decrees, the normative acts – the short-term, operative and legal regulations.

The legislation, that regulate the state trade entrepreneurship enclose:

1. The general legal and normative legal documents, that regulate enterprise activity as such, i.e. the general activity laws, that are spread on all the subjects of the household, also the subjects of the entrepreneurship in the system of the home trade. The general Codes laws are the Civil Code of Ukraine, the Household Code of Ukraine, the Tax Code of Ukraine. The regulating of the entrepreneurship of the sphere of home trade by the general legislation is conducted with taking into account the peculiarities of the home trade. In such ways as the law regulated organizational legal forms of the subjects of the trade, the procedure of their state registration, licensing of the competitive types of activity, the obligatory certificating of the goods and services, the protection of the interests on the market.

2. The specialized documents and normative law documents, that regulate just home trade, these are the legal documents of Ukraine of the specialized activity. Since 1995 in Ukraine 100 normative law documents were worked out by different state authorities to regulate the trade activity. Although, in

УПРАВЛІННЯ ПІДПРИЄМСТВОМ

current conditions they don't supply the appropriate level of the legal regulating of the home trade. Besides, we should point out that the act of the valid normative acts can be spread on the whole peculiarity of the trade relations and can concern the separate segment in these relations. We should point out that in Ukraine till this time there is no special law, that would reveal the main basis of the home trade. Its importance is caused by the importance of arrangement of the entrepreneurship in the sphere of the home trade, the liquidation of the shadow sector. For the time being, the rules of the trade service of the population are fixed on the level of under law normative legal documents, but not the laws. Among them are the Decree of the Cabinet of Ministers of Ukraine "Concerning the approval of the order of conducting trade activity and the rules of the trade service on the market of the consumer's goods" № 833 of 15.06.2006 (the document determines the general conditions of conducting the trade activity by the subjects of the wholesale trade, the retail trade, the main demands of the trade network) [1]; the Decree of the economics of Ukraine "Concerning the confirmation of the Rules of the retail trade of the non-food goods" № 104 of 19.04.2007, which grounds the order of receiving, keeping and the preparation for the selling of non-food goods by the retail trade network, and also determines the demands for following the consumer's rules concerning the appropriate quality and the security of goods and the level of trade service [2].

In a such way, the formal and informal institutions determine the behavior and the results, create the economic politics accordingly to the economic interests of the subjects of the trade entrepreneurship that concerns:

- The defense of the consumers rights and the competitions in the trade sphere;
- the general principles of the functioning of the enterprises of home trade sphere;
- accomplishing the market trades;
- specialized trade;
- the conditions of selling the food and non-food goods and the usage of the line codes of the goods.

The change of the formal and informal rules and norms causes the change of character and development of the economic politics.

The important role in the formation of the institutional environment plays the Supreme Court of Ukraine – legislative authority body, which jurisdiction is to pass the legislative acts that regulate the entrepreneurship including the home trade sphere. At the Supreme Court of Ukraine was created the Committee concerning entrepreneurship, regulative and antimonopoly politics, which conducts the monitoring by law making process as to entrepreneurship structures, shows the main tendencies and the problems of the development.

The president of Ukraine occupies the special place among the institutions of the regulating and he has the right to form independently the norms of the regulating of the state entrepreneurship, that are represented in the decrees and orders, to approve the laws decreed by the Supreme Court of Ukraine, or on the contrary to impose veto in case of the discrepancy of the legislative acts of the Constitution. In such a way, by the Decree of the President of Ukraine # 634/2011 of 31.05.2011 the regulations "Concerning the Ministry and economic development and trade" in which structure functions the Department of home trade" [3].

Should be emphasized that Ukraine does not have the separate authority, that would fulfill the state administration of home trade, but the formation of the regulating authorities system, which structure has subsection, that regulate the home trade, happens not regularly with quite often restricting. In such a way in 1991-2009 on the state level the regulating authorities in the home trade sphere were changed 12 times [4, p. 21].

The Cabinet of the Ministers of Ukraine of 26 November 2014 established the decree "Concerning the formation of the business-ombudsman Council". This is the constantly active consulting and advisory authority of the Cabinet of Ministers of Ukraine, which should contribute to the transparency of the state authority activity, prevent the corruption activity and/or other violating of the law interests of the entrepreneurship subjects [5].

At the same time, the activity of the state concerning the regulating of the entrepreneurship in the home trade system is conducted by the specialized regulating institutions, which realize and direct it

УПРАВЛІННЯ ПІДПРИЄМСТВОМ

according to the given authority. Among them, fiscal authorities, the state sanitary and epidemiological service, the state inspection concerning the protection of the consumer rights, the state inspection concerning the work, the antimonopoly committee etc.

The fiscal authorities (the State fiscal service of Ukraine) apply the system of the arrangements with an aim to control the correctness of the charges, completeness and timeliness of the tax payments and the fees, and following of the legislation concerning the regulation of the cash circulation, the patents, the licensing and other legislation. The subdivisions of the tax authorities, according to the valid legislation are given the right:

- to conduct in all the subjects of the trade entrepreneurship in the sphere of home trade the control of the monetary documents, the accountant books, the budget, the declarations and other documents, connected with the payment and calculation of the obligatory payments to the budget
- to receive the necessary explanations, the journal of the question that come out during the control;
- to examine all the premises of the entrepreneur subjects, that are used to receive income or those which are connected with the holding of the tax objects.

The pension fund and the funds of the social insurance in the system of the institutional supply belong to the regulating institutions. According to the demands of funds every subject of entrepreneurship of the home trade sphere during the formation should be registered in the corresponding purposeful funds in the location place as payer of the obligatory fees and payments. The pension fund has the rights to administer the purposeful payments, and also to accomplish the control of the accuracy of charges, the completeness and timeliness of the purposeful payments into the funds, the well-timed submission and the accuracy of the filling the specialized accounts. For the following the valid law the subjects of trade entrepreneurship undergo some enactments according to the character of violations.

For the supplication of the realization of the state politics in the sphere of sanitary and epidemiological defense of the population functions the State sanitary and epidemiological service. This institute of the state authority, which maintains the control of the following of the juridical and physical persons, including the subjects of the entrepreneurship with an aim to prevent, to uncover and to eliminate the harmful influence of the dangerous factors on the human health.

The state inspection of Ukraine concerning the defense of consumer rights (The State consumer inspection) maintains the state control by following the law of the defense of the consumer rights. In addition, it controls in the limits of its competence following the law of the advertising; conducts the state inspection of accomplishing the technical regulations, standards, the norms and rules, organizes granting the consultations concerning their rights defense. To realize the set goals the State consumer inspection has the right:

- to check the quality of the products, the following of the obligatory demands concerning the safety of the products and the trade rules;
- to receive from the trade subjects the copies of the necessary documents, which characterize the quality of the products;
- to choose from the business subjects in the spheres of the home trade the patterns of the goods for accomplishing the examination of its quality in the very place or independent expertise;
- to accomplish the control check-ups of the accuracy of the consumer payments;
- to prohibit the entrepreneur subjects the realization of the products while the documents are not present that ensure its congruence to the demands of the normative documents, or to make decision about the suspension of the realization and production of the goods, that follows the set rules;
- to give the entrepreneur subjects in the trade sphere the obligatory prescription concerning the ceasing the violations of the consumer rights.

The state inspection concerning the work provides the realization of the state politics as to the following of the work law, employment of the population.

The main tasks of this regulative authority are:

УПРАВЛІННЯ ПІДПРИЄМСТВОМ

1. the accomplishment of the state control of the keeping by the enterprises, in particular the trade enterprises the norms of law concerning the work as to labor relations, the working time and free time, the fixing the working rates, the working salary, giving the guaranty and compensations etc.

2. conducting the state supervision and control of the keeping the employment law, in particular the human rights while being employed and the worker being

3. the accomplishment of the control of the keeping by the enterprises of the trade sphere the law of the employment and handicapped employment.

The state regulative service of Ukraine realize the state regulative politics, the politics of the supervision (control) in the sphere of the business activity and deregulation of business activity. This authority has power of licensing and permitting system in the sphere of business. As to the decree of the Cabinet of Ministers of Ukraine "The certain questions of the state regulative service of Ukraine" this service has to:

- generalize the practice of applying the law, to elaborate the proposals for the improving of the legislative acts, the acts of the President of Ukraine, the Cabinet of the Ministers of Ukraine and by the established order to submit them for consideration of the Ministry of economic development and trade;

- accomplish the realization of the state politics on the basis of economic expediency and effectiveness of the regulative acts functioning, lowering of the state intervention into the activity of the business subjects;

- realize the undertakings of the optimizing the quantity of the functions of the state supervision (control) in the sphere of business activity;

- realize the expertise of the law drafts of Ukraine, other normative and legal acts, that regulate business and administrative relations between the regulative bodies and other state power bodies and the subjects of the household.

On our opinion, this institution of the state power is one of the main bodies concerning the acceptance of the effective lawmaking documents, drafting the rules of deregulation of the enterprise structures, including in the system of the home trade. The central place in the system of the control bodies in the sphere of the economic competition has the Antimonopoly committee of Ukraine (AMCU), formed in the 1993. The lawful status of the Committee is stated in the Ukrainian Law "Concerning the Antimonopoly committee" [6]. In the AMCU structure there is no special structural branch, which would trace the competition between the subjects in the sphere of the home trade. The special branches are functioning (the Department of the control of the concentrated and coordinated activities, the Department of the competitive politics, the administration of examining unfair competition), that are responsible for the examination of competition on the national markets in general. These structural subunits directly regulate the competitive relations, control the following of the competitive law, in particular by the subjects of entrepreneurship in the trade sphere.

On our opinion, the available amount of the institutions regulating the enterprises in the trade sphere is quite branchy. The special institutions of regulating and the bodies of general competence maintain the regulating of the subjects of the entrepreneurship. Taking into account the contemporary state of the development of the home trade in Ukraine, can be stated the presence of the drastic problem concerning coordination of the regulative bodies activity. In particular, this concerns the adjusting the interaction between the Ministry of economic development and trade and Antimonopoly committee of Ukraine, concerning coordination of the actions of drafting and realization of the main principles of the state politics in the sphere of home trade. The components of the mechanism of the state politics of development of the home trade not always act well-coordinated that makes obstacle for the creating of the development of the competitive surrounding.

On the contrary to the regulating institutions of the development of the competitive entrepreneurship in the state domestic trade have the positive influence on the activity of, as they promote the consolidation of the business society with an aim of improving the valid law and normative supply in the home trade sphere. The trade and industrial chamber, the scientific establishments and organizations, the association of the enterprises, Ukrainian trade association, the Public competitive council, the public consumer organizations form the institutionalized environment for the enterprise development in the system of home trade.

УПРАВЛІННЯ ПІДПРИЄМСТВОМ

The conducted analyses of the association of the enterprises assures, that most of them function as the institutional model only by the form, although by content is oligarchical, as it realizes mostly the separate goals, sometimes of the political character. To our opinion, the institutional obstacles are in the formation of the business:

- The absence of the relations between the institutions of the state power and the subjects of the entrepreneurship in the system of home trade;
- The absence of the state support of the business associations as a part of the development of the institutional market structure;
- The weak support by the local bodies the enterprise associations;
- The dominating of legal activity of such organizations in the conditions of functioning of the imperfect normative and lawful base concerning the national entrepreneurship, in particular in home trade;

In our consideration, the institutions of development should actively join to institutional principles of the institution formation self-regulating of the enterprise in the sphere of home trade. To our point of view, among the main advantages of such self-regulation belong:

- The flexibility of the norms of self-regulation to the demands of the state regulation and its adequate transformation under the influence of the external factors;
- The influence on the normative activity of the state authorities, that is impossible in state regulating;
- The taking into account the peculiarities and typical traits of the ingenious home trade and subjects;
- The applying of the mechanisms, that are less expensive concerning the solving of the conflicts (arbitration tribunal) between the consumers, providers, subjects of the entrepreneurship of the home trade sphere;

In the sphere of the home trade in Ukraine the associations function (as specialized, and the subjects belong to different associations), but none of them has the status of self-regulative organization. That is why on the legislative level (in particular, in the law "Concerning home trade" is necessary:

- to foresee the functioning of such organization (written the clear power and functions, that are delegated to the self-regulative organization);
- to create the mechanism of the control of following the fixed rules;
- to divide the authority between the bodies of the state power and self-regulative organization;
- to determine the common participation of the mentioned institutions in the drafting of the main directions of development of the entrepreneurship in the system of home trade, and creation accountability effective system.

The active should be the collaboration of the state authority with the higher education establishments. There are higher establishments in Ukraine of the profile preparation of the specialists for the trade sphere: the scientific potential should be used systematically, but not fragmentally, periodically. The profile higher establishments should conduct the appropriate researches, which should in future give the opportunity to work out the corresponding normative and methodological documents, which would be the basis for creating normative and legal documents. In its turn, the profile higher establishments enlist to the scientific researches the enterprise associations.

In Ukraine is not formed the rational institutional supply of the development of the home trade. The reduction of the effect of the formal and informal rules, norms, which were caused by the contradictions and inaccuracy of the passed laws, the normative and legal acts, which were approved by the appropriate bodies. The changes that were happening in the legislation, that normally conditioned not only by the objective needs of development, but also by their lobbying character, that caused the problems of the entrepreneurship development in the system of home trade of Ukraine.

Because of this, the sphere of the home trade needs the formation of the institutions and mechanisms, which supply regularity of the processes and relations between its subjects. To our conviction, the solving of the mentioned problems of the development of the home trade is connected to the improving of the institutional supply.

УПРАВЛІННЯ ПІДПРИЄМСТВОМ

Conclusions. First, we need to form the infrastructure of the institutions, the important role among which has to play pension associations and public organizations. This will consolidate the efforts of self-regulation, which will determine the competitiveness of the subjects of entrepreneurship of the home trade sphere. In addition to this, should be actualized the influence of the local self-regulation on the home trade. It could be maintained by creating of the regional centers of the structural reforms, based on partnership of state, business, science and public will independently form stimulus for attraction to the investments region for the development of the home trade or the other forms of business. It would promote the progressive structural transformations in the entrepreneurship surrounding for the supplying the rise of the competitiveness and the level of the social and economic development of Ukraine.

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УПРАВЛІННЯ ПІДПРИЄМСТВОМ

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CORPORATE GOVERNANCE AND THE UKRAINIAN CORPORATE ENTERPRISES DEVELOPMENT

КОРПОРАТИВНЕ УПРАВЛІННЯ В РАМКАХ РОЗВИТКУ КОРПОРАТИВНИХ ПІДПРИЄМСТВ УКРАЇНИ

Urgency of the research. The importance of studying the essence and features of the Ukrainian corporate enterprises development is determined by the global challenges in the company development.

Target setting. A strong corporate sector is a key element in the development strategy of a dynamic and competitive national economy. An effective system of formation and development of corporate enterprises contributes to the attraction of domestic and foreign long-term investments to the domestic market.

Actual scientific researches and issues analysis. The founders of the study of the formation and development of corporate enterprises (corporations) are A. Berle, M. Blair, G. Broni, I. Velentza, R. Vishny, G. Means, O. Hart, A. Shleifer. The development of the Ukrainian corporations was investigated by G. V. Astapova, T. V. Momot, G. V. Nazarova, A. I. Popov etc.

Uninvestigated parts of general matters defining. The study of the essential characteristics of corporate enterprises is necessary due to the lack of a unified approach to the interpretation of this category, moreover, the introduction of the category of "Corporation" in legislation, does not give rise to the emergence of corporate rights, as well as the lack of research consensus about corporate governance that reflect the mechanism of functioning of corporate enterprises.

The research objective is to clarify the nature of corporate enterprises and corporate governance, to study their characteristics and to define the peculiarities of legal - regulatory activity.

The statement of basic materials. The article deals with different approaches to interpretation of the essence of corporate enterprise and corporate governance. The normatively-legal providing of its activity is defined. Characteristic features of forming and development of corporate enterprise are described.

Conclusions. Corporate enterprise is treated as a model of institutional norms, system related institutions that have the features of structural units of the environment in which it operates, and, therefore, affects actions or behaviour of the persons, who ensure its functioning.

Keywords: corporate governance; corporation; corporate enterprise; the interests of stakeholders; features of corporate enterprise; corporate governance.

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Актуальність теми дослідження. Важливість вивчення сутності та особливостей розвитку українського корпоративних підприємств визначаються глобальними проблемами в розвитку компаній.

Постановка проблеми. Сильний корпоративний сектор ключовий елемент в стратегії розвитку конкурентоспроможної національної економіки. Ефективна система формування і розвитку корпорацій сприяє залученню вітчизняних та іноземних інвестицій на внутрішній ринок.

Аналіз останніх досліджень і публікацій. Засновниками дослідження формування та розвитку корпоративних підприємств є роботи А. Белла, М. Блеіра, Дж. Броні, І. Велентжеза, Р. Вішни, Дж. Мінза, О. Харта, А. Шлейфе та ін. Розвиток вітчизняних корпорацій досліджували Г. В. Астапова, Т. В. Момот, Г. В. Назарова, А. Є. Попова та ін.

Виділення недосліджених частин загальної проблеми. Дослідження корпоративних підприємств зумовлено відсутністю єдиного підходу до тлумачення такої категорії, введенням законодавством категорії «корпорація», створення якої не породжує виникнення корпоративних прав, а також відсутністю серед досліджень єдиної думки щодо корпоративного управління, яке відображають механізм функціонування корпоративних підприємств.

Постановка завдання. уточнення сутності корпоративних підприємств та корпоративного управління, дослідження їх характеристик та визначення особливостей нормативно-правового регулювання діяльності.

Виклад основного матеріалу. У статті обґрунтовано підходи до трактування сутності корпоративних підприємств та корпоративного управління. Визначено нормативно-правове забезпечення їх діяльності. Охарактеризовано властивості формування та розвитку корпоративних підприємств.

Висновки. Корпоративне підприємство трактуємо як модель інституційних норм, систему пов'язаних інститутів, що має властивості структурних одиниць того середовища, в якому функціонує, і в силу цього впливає на дії або поведінку осіб, які забезпечують її функціонування.

Ключові слова: корпоративне управління; корпорація; корпоративне підприємство; корпоративні права; інтереси зацікавлених сторін; властивості корпоративних підприємств.

УПРАВЛІННЯ ПІДПРИЄМСТВОМ

Urgency of the research. The importance of studying the essence and features of the Ukrainian corporate enterprises development is determined by the global challenges in the company development.

Target setting. A strong corporate sector is a key element in the development strategy of a dynamic and competitive national economy. An effective system of formation and development of corporate governance contributes to the attraction of domestic and foreign long-term investments to the domestic market.

Actual scientific researches and issues analysis. The founders of the study of the formation and development of corporate enterprises (corporations) are A. Berle [1], M. Blair [2], G. Broni [3], I. Velentzas [3], R. Vishny [4], G. Means [1], O. Hart [5], A. Shleifer [4]. The development of the Ukrainian corporations was investigated by G. V. Astapova [6], T. V. Momot [7], G. V. Nazarova [8], A. I. Popov [9], etc.

Uninvestigated parts of general matters defining. The study of the corporate governance and essential characteristics of corporate enterprises in Ukraine is necessary due to the lack of a unified approach to the interpretation of this category, moreover, the introduction of the category of "Corporation" in legislation, does not give rise to the emergence of corporate rights, as well as the lack of research consensus about features that reflect the mechanism of functioning of corporate enterprises.

The research objective is to clarify the nature of corporate enterprises, to study their characteristics and to define the peculiarities of legal regulatory activity.

The statement of basic materials. The corporate governance will appear, when it is the conflict of the interests of owners who seek long-term development of the organization, managers who seek personal enrichment and other stakeholders seeking to maximize prices for resources or to minimize their corporate enterprise products. In addition, due to imperfect regulation of shareholders rights there are sometimes disagreements between owners who have a controlling stake (majority shareholders) and receive additional benefits compared to other shareholders. Therefore, to ensure stability in the long-term corporate enterprise development the main objective is to build a governance system, which resolves conflicts and ensure institutional balancing of stakeholders interests.

As defined by the World Bank, corporate governance - a "system by which companies are directed and controlled. It is about having companies, owners and regulators become more accountable, efficient and transparent, which in turn builds trust and confidence. Well-governed companies carry lower financial and non-financial risks and generate higher shareholder returns. They also have better access to external finance and reduce systemic risks due to corporate crises and financial scandals." [10].

Authors define corporate governance as rules which regulate and maximize long-term economic interests of shareholders and stakeholders. Furthermore, the system of corporate governance distributes the power between the owners of the company, its directors' board, employees, suppliers, customers and society. The scientist G. Broni defines corporate governance as the organizational model, through which the company represents and protects the interests of the investors [3].

The approaches to corporate governance we divide into two groups. The first group defines it as actual behavior of corporations, their activities, performance, growth, financial structure and relations with shareholders and stakeholders. The second group defines it as legal corporate rules by which the company operates. In such case, each definition covers some aspect of corporate governance.

We combine all the definition and define it as a concept that includes the organizational structure of company management and corporate law which regulate the rights and responsibilities of shareholders, board of directors and managers. It will ensure the balance between economical and social, personal and social goals of the stakeholders and increase the market value of corporation.

Let us characterize the development of the Ukrainian corporate enterprises. The essence of the corporate enterprise is defined in the economic code of Ukraine. It reads that the corporate enterprise is formed, as a rule, by two or more founders by their mutual decision (agreement), it operates on the

УПРАВЛІННЯ ПІДПРИЄМСТВОМ

basis of the joint property and /or entrepreneurial or labor activity of founders (participants), their mutual management, on the basis of corporate rights, including via bodies that are created by them, participation of the founders (participants) in the distribution of income and risks of the enterprise [11]. Corporate enterprise cannot be established by one person, so it exists on the basis of their joint property and the activities of its founders. The basis of general participation in the management of corporate enterprise is corporate rights. They are implemented through the submission of the owner's interests in the management bodies of the corporate enterprise and the distribution of income and risks of the enterprise.

The corporate enterprises, according to the legislative definition, are cooperative enterprises, economic societies; other enterprises based on private ownership of two or more individuals.

National normative-legal acts, Commercial code of Ukraine, in particular, define the difference between the Corporation and corporate enterprise. Our legislation interprets a corporation as an amalgamation, founders of which can be only legal entities; the purpose of activity is displaced from the receipt of profitability to delegating of separate plenary powers to the centralized organ of management. In addition, a corporation, as an amalgamation, has no right to produce shares, while such a right is given to corporate enterprises and joint-stock companies of the closed and opened types [11].

The definition of the domestic researchers is based on normatively legal acts; in particular The Explanatory Dictionary of the Live Ukrainian Languages interprets a corporation as: "Contractual associations created on the basis of combination of productive, scientific and commercial interests, with delegation of separate plenary powers to the centralized adjusting of activity of each of participants"[12]. The scientist O Popov interprets a corporation as voluntarily economic association created on the basis of general economic interests of workers and shareholders to achieve maximal profit from productive activity and inlaid investments" [9].

Some home researchers equate the category of corporation and corporate enterprise.

Investopedia - Forbes economical encyclopedia International website treats corporate enterprise (corporation) as a legal entity that is separate and distinct from its owners. Corporations enjoy most of the rights and responsibilities that an individual possesses; that is, a corporation has the right to enter into contracts, loan and borrow money, sue and be sued, hire employees, own assets and pay taxes [13].

Financial dictionary uses investopedia definition that corporate enterprise (corporation) a legal entity that has separate property, may enter into agreements to lend, borrow, to be a plaintiff and defendant, hire employees and pay taxes in accordance with legislation, also shareholders are entitled to participate in profits but do not carry personal liability for the debts of the company, which indicates that American school interprets corporate enterprise as a joint stock.

The institutional approach explains the company (legal entity) as the poly structural system of contracts or agreements between stakeholders of its activities. This theory is based on the research of R. Coase and O. Williamson [14].

However, if the company is a formal institution, the Corporation is a conglomeration of formal and informal internal and external institutions such as the interaction between (majority and minority) shareholders and management of the corporation, because of the separation of the Institute of property and Institute of management. It is the interaction between corporate management and stakeholders of the corporation, because of its extensive network of stakeholders. It is the interaction between the corporation and the market, which is exists as an informal institution and influence corporate enterprise through stakeholders.

From the above interpretations of the concept of corporate enterprises, as well as the analysis of a number of other sources we have worked out such approaches to the interpretation of the concept:

- The collective forms of enterprises that can exist in the form of joint stock companies of open and closed types

УПРАВЛІННЯ ПІДПРИЄМСТВОМ

- A special kind of entities, characterized by transnational activities, large size, dominant market position

Institutional rules model, system -related institutions that have the features of structural units of the environment in which they operate, and therefore influence the actions or behavior of persons providing its functioning. This approach, in our opinion, is the most complete and comprehensive as takes into account the interaction and influence of stakeholders on the corporate enterprise.

The evaluation of transaction costs and consequently the ability to minimize them is a problem of this approach. Transaction costs arise when company needs to find and assess the information about potential partners, negotiation and contracts, as well as when it needs to protect these contracts.

The number of corporate enterprises, including joint stock companies for 2010 - 2014 years declined by 20 % to end at 22,852 in 2014 (Fig. 1). This is due to the emergence of the national market, which because of environmental factors negatively affect the corporate enterprises operations.

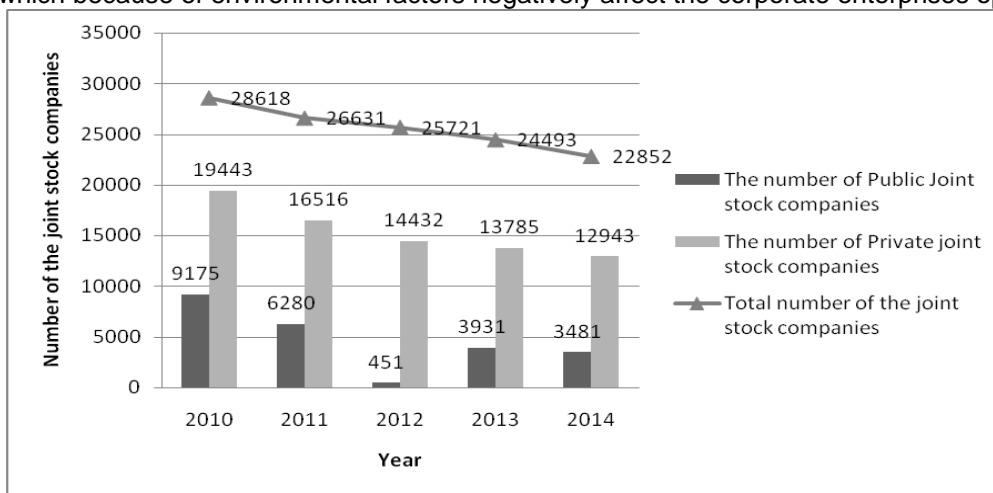


Fig. 1 The number of joint stock companies registered as legal entities in 2010 - 2014 [15]

We have such situation because corporate relations have difficult social nature. On the one hand the participants of corporate relations regulate all legal relationships at corporate level, on the other hand, the state regulates the general procedure for establishing corporate relations at the legislative level and according to the general principles of corporate entities relations with the government. The combination of law and corporate norms give rise to the problem of relations between these two regulatory systems, where the key issue is disclosure of information on corporate governance of joint stock company’s members.

Conclusions. The main task of corporate governance is to ensure balance among institutional interests.

Corporate enterprise is treated as a model of institutional norms, system related institutions that have **the** features of structural units of the environment in which it operates, and, therefore, affects actions or behavior of the persons, who ensure its functioning. Within the corporate enterprise we separate an institute of shareholders (owners); hired senior managers reporting to owners (top-managers); other stakeholders.

However, there is a negative tendency in the work of Ukrainian corporation. The number of domestic corporate enterprises, which exposes state information on corporate management since 2011 diminished up to 32%, that decrease their market value.

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УПРАВЛІННЯ ПІДПРИЄМСТВОМ

UDC 338+502+630.6

УДК 338+502+630.6

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ESSENCE AND MECHANISM COMPONENTS OF FOREST ENTERPRISES ECOLOGICAL AND ECONOMIC SECURITY PROVISION

СУТНІСТЬ ТА СКЛАДОВІ МЕХАНІЗМУ ЗАБЕЗПЕЧЕННЯ ЕКОЛОГО-ЕКОНОМІЧНОЇ БЕЗПЕКИ ЛІСОГОСПОДАРСЬКИХ ПІДПРИЄМСТВ

Urgency of the research is determined by the growing role of enterprise security management in the situation of increased competition, limited resources, exhaustive technology use and as a result - ecosystems depletion.

Target setting. The problem of forestry operations is to ensure short-term results, the dominance of economic interests over environmental ones. In the long run, this can lead to the loss of the main forest resources, the disturbance of the ecological and economic equilibrium, and hence the impossibility of further effective development.

Actual scientific researches and issues analysis. Within article the author develops approaches to the formation of economic and organizational mechanisms for enterprise security ensurance.

Uninvestigated parts of general matters defining. There is a need to ensure environmental and economic security through the introduction of an appropriate mechanism, incorporating tools that will balance economic and environmental interests in the long-term and short-term perspective.

The research objective. The main objectives of the study are: the definition of the mechanism ensuring ecological and economic security of forest enterprises and their principles, goals, goals, structures.

The statement of basic materials. The article further develops the approaches to the substantiation of the mechanism of ensuring ecological and economic safety of forest enterprises; Meaningful filling of the components of this mechanism, namely the system of institutional support for the management of the EES, the diagnosis of the EES, the tools and ways of providing the EES depending on the results obtained; Approaches to the substantiation of the essence of the potential of ecological and economic security of the enterprise, its components.

Conclusions. The mechanism of providing ecological and economic security is an effective tool in the system of forest enterprises management, designed to ensure the realization of the goals for their development in the long-term and short-term perspective in a rapidly changing and aggressive environment.

Keywords: forestry enterprise; environmental and economic security; ecological and economic security assurance mechanism.

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Актуальність теми дослідження визначається зростанням ролі методів управління безпекою підприємств через загострення конкурентної боротьби, обмеженість ресурсів, застосування ресурсомістких технологій, що призвело до вичерпання частини з них і виснаження екосистем.

Постановка проблеми. Проблема діяльності лісогосподарських підприємств полягає в забезпеченні короткотермінових результатів, домінуванні економічних інтересів над екологічними, що в довготерміновій перспективі може призвести до втрати основних ресурсів лісу, порушення еколого-економічної рівноваги, а отже, неможливості подальшого ефективного розвитку.

Аналіз останніх досліджень і публікацій. Розроблено підходи до формування економічного, організаційного механізмів забезпечення безпеки підприємства.

Виділення недосліджених частин загальної проблеми. Виникає необхідність в забезпеченні еколого-економічної безпеки завдяки впровадженню відповідного механізму, інструменти якого дозволять збалансувати економічні та екологічні інтереси у довго- та короткотерміновій перспективі.

Постановка завдання. Основними завданнями дослідження є: визначення сутності механізму забезпечення еколого-економічної безпеки підприємств лісогосподарської сфери, принципів, мети, цілей, структури.

Виклад основного матеріалу. У статті набули подальшого розвитку: підходи до обґрунтування сутності механізму забезпечення еколого-економічної безпеки лісогосподарських підприємств; змістовне наповнення складових цього механізму, а саме системи інституційного забезпечення управління ЕЕБ, діагностики ЕЕБ та інструментів і шляхів забезпечення ЕЕБ залежно від отриманих результатів; підходи до обґрунтування сутності потенціалу еколого-економічної безпеки підприємства, його складових.

Висновки. Механізм забезпечення еколого-економічної безпеки є дієвим інструментом в системі менеджменту лісогосподарських підприємств, покликаним забезпечити реалізацію цілей їх розвитку на довго- та короткотермінову перспективу в умовах швидкозмінного та агресивного зовнішнього середовища.

Ключові слова: лісове господарство; еколого-економічна безпека; механізм забезпечення еколого-економічної безпеки.

Relevance of research topic. Extremely rapid changes in social needs, the development of science and technology all lead to an intensification of competition, formation of new spheres and directions of the limited resources use, prompting enterprises not only to consider the factors of the environment, but also to assess possible threats for not receiving the desired results. At the same time,

УПРАВЛІННЯ ПІДПРИЄМСТВОМ

ineffective use of natural resources, the use of resource-intensive technologies, lead to the exhaustion of some of them and the depletion of ecosystems. This also applies to forest resources, as uncontrolled felling of forests not only reduced the efficiency of the operation of logging and timber processing complexes due to the exhaustion of ripe logging sites, but also caused environmental problems and led to a decrease in forestry.

Formulation of the problem. The problem of forest enterprises activities lies in pursuing short-term results showing the dominance of economic interests over environmental ones, which in the long run may lead to the loss of the main forest resources, the disturbance of the ecological and economic equilibrium, and, consequently, the impossibility of further effective development.

Analysis of recent research and publications. The concept of the mechanism in the scientific literature isn't rare however there is no single interpretation of its nature. In particular, I. Ilyashenko defines the essence of the organizational and economic mechanism of natural and industrial strategic management of environmental safety on the basis of sustainable development [1]; V. Kuchmiev developed a mechanism for managing the ecological safety of the economic system on the basis of marketing [2]; M. Kamlik substantiated the system of economic security as a complex of interrelated organizational and legal measures [3, p. 253]; S. Kalambet, V. Voropay tied the elements of the management mechanism with the assistance to the economic security of the enterprise [4, p. 109].

Identification of unexplored parts of the general problem. One of the tasks of forest management is to ensure ecological and economic security (EES) through the introduction of a mechanism incorporating the tools which will allow to balance often antagonistic economic and environmental interests in the long-term and short-term perspective.

Setting objectives. The main objectives of the study are: the definition of the nature of the mechanism for ensuring ecological and economic security of forest enterprises. Defining of the forest enterprises principles, goals, structures.

Presenting main material. The preliminary investigations of approaches to the development of economic and ecological safety mechanisms allowed to make a number of generalizations concerning the elaboration of the EES mechanism in terms of enterprise maintenance: the basic provisions for forming such a mechanism are the purpose, goals, principles, according to which certain actions are carried out in the management system of the enterprise; transforming actions provide leverage, tools that form the institutional environment of the enterprise; at each stage of the EES management, certain functions are performed – forecasting and identifying risks, threats, crisis management, process coordination, interaction for mobilizing efforts and resources to overcome negative consequences, balancing the enterprise as a system. The effectiveness of the mechanism is determined by the degree of stability, adaptability of the enterprise to the action of aggressive factors of its environment.

The complexity of forming a mechanism for the EES provision to forestry enterprises is conditioned by the twofold conflict of interests: economic and environmental; Long-term and short-term. Therefore, there is a need to use such tools the interaction of which would ensure a number of goals: obtaining sufficient financial results for current needs; advanced reproduction based on the latest environmentally-oriented technologies; integrated use of natural resource potential of forest enterprises on the basis of non-exhaust forest use; forest protection activities and reproduction of forest resources, prevention of degradation of forest areas.

O. Orlyk justified the principles of constructing a mechanism for ensuring financial and economic security of the enterprise, some of these principles are relevant to the mechanism of ensuring the safety of enterprises in the forestry sector, namely: legality, systemic construction, economic feasibility, effectiveness, continuous monitoring, reasonableness, timeliness, balance of interests, orientation for strategic goals, adequacy of response, adaptability and flexibility [5, p. 227-228].

The structure of the mechanism for ensuring ecological and economic safety of the forest enterprises includes the following blocks: formation of institutional conditions for the management of the EES; EES diagnostics; ensuring the company's current sustainability to external and internal threats; building a long-term security capability. Each block is characterized by specific tools.

The system of institutional support for the EES management includes two subsystems: an external and internal institutional environment. Operation of the management system as well as management

УПРАВЛІННЯ ПІДПРИЄМСТВОМ

of all activities at the enterprise is carried out in accordance with current domestic legislation and international law, as most forest enterprises are subjects of foreign economic activity which requires compliance with the requirements of the international law, conventions, quality standards, environmental norms and standards. Important tasks are the certifications of the enterprise quality management systems, implementation of environmental management and auditing.

Many problems in the forest management system are related to the imperfection of the organizational structure, which is characterized by a multilevel hierarchy, fuzzy official duties regulation and functions division, ineffective system of responsibility and authority delegation. All this leads to complications in communication, difficulties and delays in making managerial decisions. Therefore, we consider reengineering of the business processes, use of modern effective organizational structures (brigade, cross-functional, project-based) as effective tools.

In the system of EES management diagnostics allows to fully assess the state of the enterprise, identify problems and outline solutions for them; EES Diagnostic reveals the nature of violations, ensures the detection of the EES level. In order for diagnostics to become an effective tool for managing the EES, it is necessary: to form a system of indicators, to select effective methods of analysis and evaluation, which will allow not only to identify trends, but to establish causal relationships; develop a model of the desired condition; define the current condition mismatches with the desired.

Particular attention is required to the substantiation of the norms and parameters of the company operation, arising from the signs of its EES, some of which are a prerequisites, others – the results of management. The first group corresponds to: the norms of providing material, financial and natural resources; permissible level of threats and security potential; flexibility, adaptability of the management system, competence of the personnel; environmental restrictions. The second is the protection of enterprise's vital interests from possible threats; reliability; stability; ability to develop, to achieve the objectives, taking into account the nature-resource constraints. The result of the diagnosis may represent the following conditions: 1) high level of stability, guaranteed preservation of integrity and identity of the enterprise; 2) the risk of losing current benefits, but the potential for security, the level of stability of the enterprise to the threats is sufficient; 3) the tendency to the threats growth, the risk of losing of identity, integrity and strategic benefits of the enterprise.

Depending on the result, the following element or instrument mechanism is activated. In particular, if the result # 1 is received, this means that the corporate management system is effective, the company's position in the external environment is stable, it has a high competitive status and significant competitive advantages. If the strategic goals of the company's development are not changing, significant changes in the external environment are not predicted, it is expedient to maintain the existing security potential, to follow a proven strategy and to direct efforts to maintain positions. In the situation # 2 it is necessary to choose a strategy aimed at ensuring the company's current sustainability to external and internal threats. The main tool should be risk management, which will allow continuous monitoring of the situation and identification even weak signals of its deterioration and consequent timely development and implementation of preventive measures. It is important that decisions are made quickly and brought to the performers on time, which provided by effective communications management. The implementation of #2 case measures is determined by the level of professional competence of the staff.

If there is a tendency to threats growth, the risk of losing the identity and integrity and strategic benefits of the enterprise is on a critical level, then it is necessary to develop anti-crisis measures to prevent the development of the crisis. If risks are below the critical level but the enterprise still has resources - it is necessary to choose a strategy aimed at building the security potential for long-term Perspective.

A. Shanthrett and G. Pushak consider the concept of the of enterprise economic security assurance potential as «the accumulation of sufficient amounts and the most efficient use of all resources, which would counteract the threats from the internal and external environment and ensure the safe operation of the enterprise through maintaining its integrity as a production and economic systems» [6].

УПРАВЛІННЯ ПІДПРИЄМСТВОМ

In our opinion, the potential of the enterprise's EES is a combination of all its capabilities (resources, competencies, rights) aiming to ensure: protection of its interests, resistance to threats, development stability, current and strategic goals achievement without harm to the environment, preservation of the territories' natural resource potential. The purpose of the EES potential development is to achieve the desired level of protection from negative influences, establishing internal stability in the economic, political, social etc. conditions that have arisen.

Goal setting is determined by the chosen strategy. However, the goals can be grouped into the following blocks: the formation of new competitive advantages via the introduction of technical and technological innovations, new products and services, raising the level of quality and environmental friendliness; development of strategic business zones; formation of an effective EES management system; optimization of forestry structure.

The main tasks here can be: neutralization of negative influence factors (threats); Use of positive external influence factors (opportunities); Use of strengths; creation of optimal conditions for effective use, preservation and reproduction of forest ecosystems; introduction of resource-saving and environmentally friendly technologies for minimizing harm to the environment in general and conservation of forest resources; ensuring favorable conditions for entrepreneurship development in related fields; creation of favorable conditions for attracting domestic and foreign investments; adjustment of the training system, training of specialists in the forest sector; intensification of international cooperation and foreign economic activity.

The foregoing determines the components of the security potential. Considering the object of our study, we consider it appropriate to allocate three groups of enterprises' ecological and economic security potential: economic, environmental and managerial. The group of economic security potential includes the following components: resources, investment, financial, personnel, innovation, technical and technological, information. Integrating these components results in the introduction of environmentally secure technical and technological innovations which provide long-term competitive advantages. The group of environmental safety potential includes: natural resources, land, forest resources, assimilation, forest resources recovery potential. Managerial security potential forms the management system of the enterprise as a whole, in particular it consists EES management, employee competence, organizational capacity.

In our opinion, despite the fact that security building capabilities are often tailored to the current situation, building a long-term security capability is not only a situational but also a fundamental position in terms of EES system management. The development of measures for building the EES potential should be carried out at strategic, tactical and operational levels.

The expected results of the forestry enterprises ESS provision mechanism functioning should be: 1) the state of protection against the adverse effects of environmental factors; 2) internal capabilities to counteract destructive effects determined by: the ability to respond quickly and adapt to changes, the speed of collecting the necessary information for making managerial decisions, the speed of obtaining positive changes ensuring the sustainability of forest ecosystems.

Conclusions. Thus, the article outlines the conceptual foundations for forming forest enterprises' ecological and economic safety ensuring mechanisms. As a result of the research, the author has further developed:

1) the approaches to the substantiation of the forest enterprises EES ensuring mechanism as a set of interrelated norms, rules, methods and techniques of influence on different areas, processes and resources in terms of enterprise aimed at the achievement of stability, security, adaptability, fast and flexible response to changes in its internal and external environment, detection, prevention of threats, elimination of their negative consequences, ensuring stable development, and achieving of the desired results without causing harm to the environment;

2) the content of the abovementioned mechanism's components, namely: the system of institutional support for the EES management, the diagnosis of the EES and the tools and ways of developing the EES depending on the results obtained;

3) approaches to the substantiation of the enterprise's ecological and economic security potential and its components.

УПРАВЛІННЯ ПІДПРИЄМСТВОМ

Thus, the mechanism of forest enterprises' ecological and economic security ensurance is an effective tool in the management system, which is intended to ensure the realization of the development goals in the long-term and short-term perspectives in the situation of a rapidly changing and aggressive environment.

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ФІНАНСИ. БАНКІВСЬКА СПРАВА

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**CONCEPTUAL BASES OF FINANCIAL
CONTROLLING IN THE UKRAINIAN SYSTEM
OF CONSUMER COOPERATIVES IN THE
CONTEXT OF THE INCLUSIVE
DEVELOPMENT PARADIGM**

**КОНЦЕПТУАЛЬНІ ЗАСАДИ ФІНАНСОВОГО
КОНТРОЛІНГУ У СИСТЕМІ СПОЖИВЧОЇ
КООПЕРАЦІЇ УКРАЇНИ В КОНТЕКСТІ
ПАРАДИГМИ ІНКЛЮЗИВНОЇ ЕКОНОМІКИ**

Urgency of the research. Socio-economic changes in Ukraine actualize the introduction of financial controlling into the Ukrainian system of consumer cooperatives with consideration of the cooperative enterprises' potential in building the inclusive economy.

Target setting. The special role of consumer cooperatives in the inclusive economy makes it necessary to deepen the concepts of building their financial controlling system in accordance with new challenges and opportunities in ensuring the sustainable development of local communities.

Actual scientific research and issues analysis. The problems of financial controlling implementation have been reflected in the works of such scholars as I. Blank, V. Heyets, V. Savchuk, M. Chumachenko, A. Tereshchenko, S. Kozmenko, M. Pushkar, N. Shulga and others.

Uninvestigated parts of general matters defining. However, in spite of numerous scientific works, the conceptual bases of financial controlling implementation in the framework of consumer cooperatives with consideration of cooperative identity and peculiarities of functioning in the inclusive economy still remain unexplored.

The research objective. The purpose of the article is to develop methodological principles of the financial controlling implementation in Ukrainian system of consumer cooperatives on inclusive base.

The statement of basic materials. The article outlines the essence of the inclusive economy paradigm and its key characteristics in application to the cooperative business model, on the basis of which the conceptual basics of financial controlling implementation in Ukrainian system of consumer cooperatives are grounded in view of its dualistic nature.

Conclusions. The implementation of financial controlling into the Ukrainian system of consumer cooperatives should be made on inclusive base with consideration of cooperative values and the main priority of management philosophy in keeping together social and economic objectives of inclusive locally oriented development.

Keywords: financial controlling; consumer cooperatives; inclusive economy; inclusive development.

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Актуальність теми дослідження. Соціально-економічні зміни в Україні актуалізують впровадження фінансового контролінгу в систему споживчої кооперації України з урахуванням потенціалу кооперативних підприємств у формуванні інклюзивної економіки.

Постановка проблеми. Особлива роль споживчої кооперації в інклюзивній економіці обумовлює необхідність поглиблення концептуальних засад побудови системи фінансового контролінгу відповідно до нових викликів та можливостей у забезпеченні сталого розвитку місцевих громад.

Аналіз останніх досліджень і публікацій. Проблеми впровадження фінансового контролінгу знайшли своє відображення у працях таких вчених, як І. Бланк, В. Геєць, В. Савчук, М. Чумаченко, О. Терещенко, С. Козьменко, М. Пушкар, Н. Шульга та інших.

Виділення недосліджених частин загальної проблеми. Однак, незважаючи на численні наукові праці, недослідженими залишаються концептуальні засади використання фінансового контролінгу в рамках споживчої кооперації з урахуванням кооперативної ідентичності та особливостей функціонування в інклюзивній економіці.

Постановка завдання. Метою статті є розробка методологічних принципів впровадження фінансового контролінгу в системі споживчої кооперації України на інклюзивних засадах.

Виклад основного матеріалу. У статті висвітлено сутність парадигми інклюзивної економіки та її ключових характеристик стосовно кооперативної моделі бізнесу, на основі якої обґрунтовано концептуальні засади впровадження фінансового контролінгу у системі споживчої кооперації України з урахуванням його дуалістичної природи.

Висновки. Впровадження фінансового контролінгу в системі споживчої кооперації України необхідно здійснювати на інклюзивних засадах з урахуванням кооперативних цінностей та покладеного в основу філософії управління пріоритету щодо збалансування економічних та соціальних цілей інклюзивного розвитку, орієнтованого на місцеві громади.

Ключові слова: фінансовий контролінг; споживча кооперація; інклюзивна економіка; інклюзивний розвиток.

ФІНАНСИ. БАНКІВСЬКА СПРАВА

Urgency of the research. The strengthening of integration processes in the national economy and the need to ensure the effective functioning of Ukrainian system of consumer cooperatives in sustainable locally oriented development actualize the usage of financial controlling on inclusive base. That is the vital need of the new reality the main factors of which are determined by radical changes in technological bases and increasing inequality in incomes and living levels of economical agents in the global world.

Target setting. The effective usage of cooperative business model for reinforcing partnerships between diverse economical units in inclusive economy strongly depends on properly organized system of financial controlling in accordance with new challenges and opportunities. Thus, it is of great importance to intensify the scientific research in the sphere of building financial control system of consumer cooperatives adequate to their new role in providing inclusive development of local communities.

Actual scientific researches and issues analysis. The essence of financial controlling is highlighted in the wide range of scholars studies by M. Blaug, I. Blank, M. Calvert, S. Finkelstein, H. Folmut, V. Heyets, E. Mayer, M. Meescon, V. Savchuk, O. Tereshchenko, N. Shulga and many others. However, in spite of numerous scientific works in controlling and financial controlling there is an essential gap concerning discovering the possibilities of its implementation in the frames of cooperative forms of business with their unique cooperative identity and peculiarities of functioning as people-centered business focused on sustainable locally oriented inclusive development. Furthermore, there is a need in further conceptualization of the new dimensions of financial controlling in the inclusive economy and deepening the theoretical approaches to its implementation in Ukrainian system of consumer cooperatives.

The research objective. Thus, the purpose of the article is to identify the potential of consumer cooperatives in the inclusive economic development and work out the main methodological principles of financial controlling implementation in the Ukrainian system of consumer cooperatives which should provide more active inclusiveness of cooperative enterprises in the sustainable development of local communities in the context of the inclusive economy paradigm.

The statement of basic materials. The new technological revolution brings not only opportunities and new possibilities but also increases inequality between different groups of people, enhances unemployment rate and enlarges gap between returns to capital and returns to labor. In this dimension the scientific paradigm of inclusive economy based on the concept of inclusive growth becomes extremely urgent in the condition of Ukraine. Its main focus is made on understanding that the indicators of economic growth don't provide the equal possibilities for all members of the society. On the contrary, inclusive growth means economic growth that creates opportunity for all segments of the population and distributes the dividends of increased prosperity, both in monetary and non-monetary terms, fairly across society [4].

Thus, inclusive economy can be determined as an economy that advances equitable opportunities for economic participants during economic growth with benefits incurred by every sector of the society including equity of health, human capital, environmental quality, social protection, and food security [7]. Furthermore, the concept of inclusive growth has to be investigated within trinity of ecological, social and economic aspects. Among its possible dualities some authors highlight [1] inclusive growth (which combines growth with social aspects) and inclusive development (which focuses on social and ecological aspects).

In the context of the inclusive economy concept consumer cooperatives can be regarded as key units interested in human, social and economic development on sustainable base and creating equal possibilities for their members. Nowadays Consumer Cooperatives Worldwide (CCW) unites 26 national member organizations, which serve and represent over 75 million consumer-members around the world through their extensive national networks of sales points. Besides consumer co-operatives are major units on the retail market. Put together, the global annual turnover of CCW members exceeds 500 billion euros [10]. Stemming from cooperative values of self-help, democratic ownership

ФІНАНСИ. БАНКІВСЬКА СПРАВА

and concern of the community, any activities of consumer co-operatives are naturally based on the principle of social responsibility. While emphasis is placed on satisfying the needs and expectations of the members, consumer co-operatives favor a sustainable approach towards the activities of production and distribution taking into account the sustainable development of local communities, environmental concerns, and the health and safety of consumers. As is in the case with co-operatives in general, regardless of the sector, the aim of the business model of consumer co-operative is not to maximize profits, but to serve their members and defend their interests [8].

That means that the system of financial controlling in consumer cooperatives should be build with consideration of specific cooperative model as people-centered business which is illustrated on Fig. 1. Basing on the main characteristics of inclusive economy determined by The Rockefeller Foundation [9] we summarized in Table 1 their main essence with application to specific nature of cooperative business model.

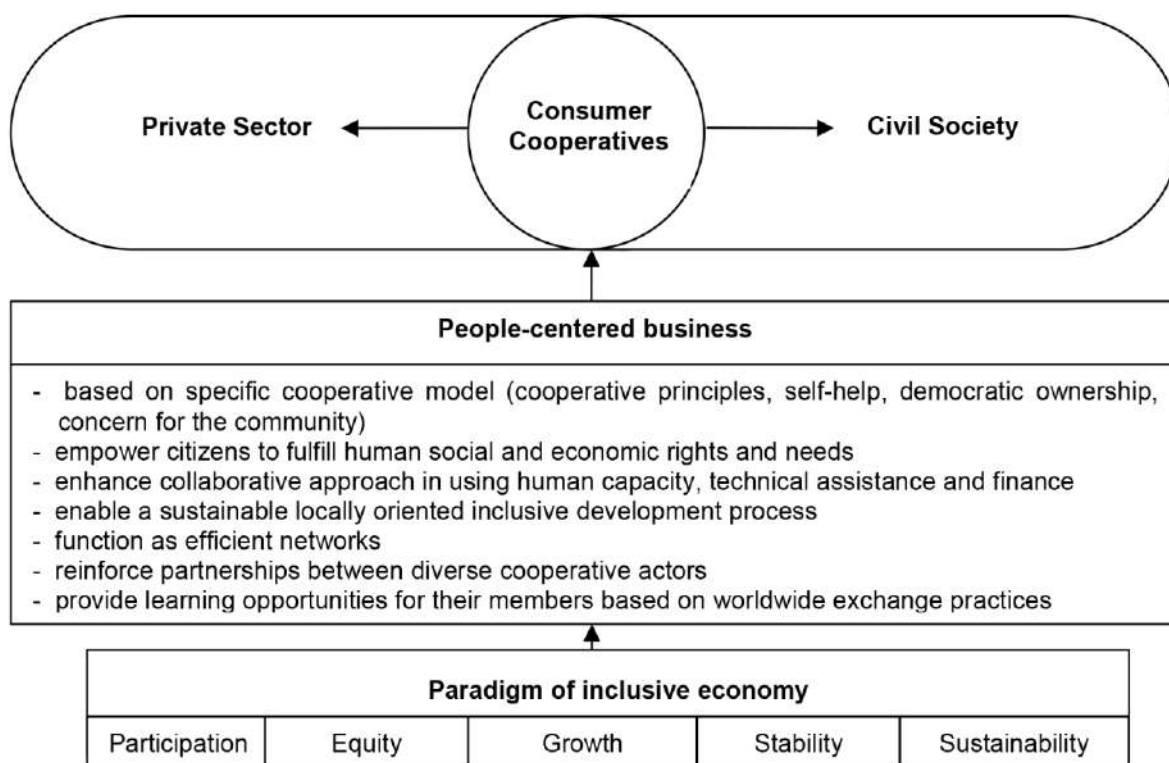


Fig. 1. Peculiarities of consumer cooperatives as people-centered business

Source: developed by the authors

The latest results of the World Co-operative Monitor (2016) based on the survey of the world's largest 300 cooperative and mutual businesses [10] represent the stable consistent growth of the co-operative model of enterprise within the global economy, their adaptability and flexibility to solve social issues. According to Petar Stefanov, President of CCW, the challenges for consumer cooperatives are even greater, especially nowadays, often due to the unpredictable dynamics of emerging technologies, global crises, open countries, overtrading and over consumption [5].

ФІНАНСИ. БАНКІВСЬКА СПРАВА

Table 1

Application of main characteristics of inclusive economy to cooperative model of business

The main characteristics	Application to cooperative model of business
Participation	People are able to participate fully in economic life as workers, consumers and co-owners using cooperative model of business
Equity	Due to cooperative model of business more opportunities are available for more people, especially for poor or socially disadvantaged groups. That means that more people will have equal access to adequate public goods, services and infrastructure
Growth	Inclusive growth in cooperative business means economic growth that creates opportunities for broader segments of the population and distributes the achieved returns fairly among cooperative members
Stability	A cooperative businesses model can provide to its members and local communities a sufficient degree of confidence in their future, increase ability to predict the outcome of their economic decisions and resist to shocks and stresses
Sustainability	Cooperative model of business has a great potential in sustaining economic and social wealth over time, preserving ecosystem, developing human capital. From that point financial decision-making are made with consideration of the long-term costs and benefits, and not merely the short-term gains as in private business entities without cooperative mission

All that peculiarities of cooperative business model should be taken into account while building the mechanism of financial controlling in the Ukrainian system of consumer cooperatives on inclusive base.

The theoretical concept of financial controlling in consumer cooperatives on inclusive base is illustrated in Fig. 2. Taking into consideration the phenomenon of financial controlling' dualism the organic combination of management philosophy and its service and economic support in the system of financial controlling should be based on several approaches:

- 1) functional approach, which is realized through creation of centers of financial responsibility with concern of inclusive development priorities;
- 2) process approach, which provides setting interrelations between the key management processes of the cooperative entity (management accounting, financial analysis, financial planning and forecasting, monitoring and coordination, financial control and regulation);
- 3) situational approach, which provides possible financial scenarios of the cooperative enterprises' development taking into consideration the influence of external and internal factors;
- 4) system approach, which determines the role of financial controlling in ensuring stable financial state of the cooperative enterprises (profitability management, liquidity, solvency and financial equilibrium) in the context of sustainable locally oriented inclusive development.

To provide the effective functioning of financial controlling system in enterprises with cooperative business model it should be aimed at stable and long-term functioning of the cooperative entity and maximization of its value for its members. At the same time such distinct feature of cooperatives as self-consumption of products and services by their members guarantees cooperative enterprises more stable sales of their goods and services and helps them in adopting their activities to changing market environment and their members' needs.

Thus the loyalty of cooperative members is the fundamental base of their stable financial state (profitability, solvency and liquidity). In that context it's important to stress that, unlike other business models, profit maximization is not the priority of cooperatives as their main task is to minimize costs and provide goods and services to their members at better prices and conditions. But still profit is crucial for cooperative entities as it can be regarded as an important financial source of further development for the benefit of all members and local community (creation of new jobs, poverty eradication, development of new services, education of members etc.).

ФІНАНСИ. БАНКІВСЬКА СПРАВА

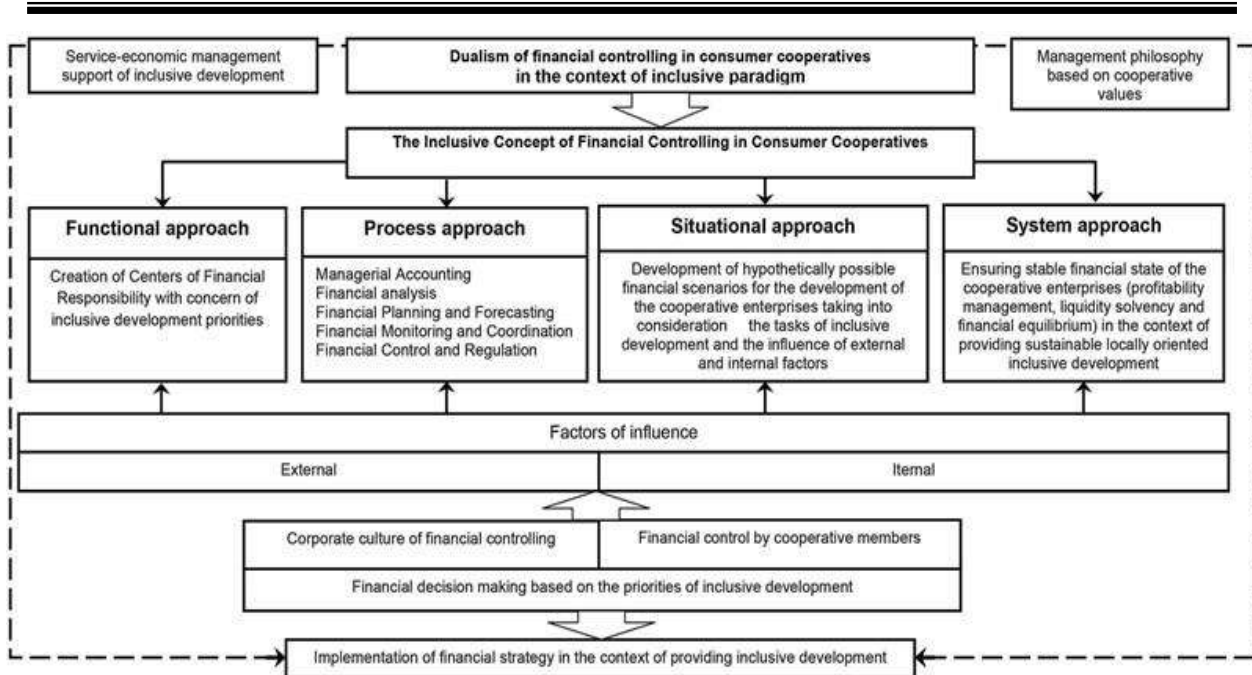


Fig. 2. Theoretical concept of financial controlling in consumer cooperatives on inclusive base
 Source: developed by the authors with the use of [2; 3; 6]

Speaking about the Ukrainian system of consumer cooperatives the implementation of financial controlling should be done on the principle of keeping together social and economic objectives as a main priority of management philosophy based on cooperative values. The practical usage of financial controlling for the purpose of effective locally oriented inclusive development has to be organized with acceptance of the following principles:

- understanding the need in using financial controlling on the inclusive base both by high management and other cooperatives' personal;
- professional leadership of the process of change in the direction of more active implementation of financial controlling focusing on fulfillment of inclusive economy's tasks;
- setting goals and identification of possible problems with focus on constant keeping together social and economic objectives while implementing financial controlling in consumer cooperatives;
- determination of the necessary amount of resources (material, financial, labor) for effective functioning of financial controlling in consumer cooperatives;
- financial control of achieved results by cooperative members as co-workers and co-owners involved in inclusive development.

Conclusions. Effective implementation and broad practical usage of financial controlling in the Ukrainian system of consumer cooperatives needs its adaptation to the specifics of consumer cooperatives and their unique role in locally oriented inclusive development.

The system of financial controlling in consumer cooperatives should be build with consideration of specific cooperative model as people-centred business on the principle of keeping together social and economic objectives as a main priority of management philosophy based on cooperative values. From that point financial decision-making and further financial control over their implementation should be made by cooperative members as co-workers and co-owners on inclusive base with consideration of the long-term costs and benefits for local communities, and not merely the short-term gains as in private business entities without cooperative mission.

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ФІНАНСИ. БАНКІВСЬКА СПРАВА

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THE IMPACT OF THE INTEGRATION PROCESSES ON THE DEVELOPMENT OF THE APPROACHES TO MANAGING CORPORATE FINANCE

ВПЛИВ ІНТЕГРАЦІЙНИХ ПРОЦЕСІВ НА РОЗВИТОК ПІДХОДІВ ДО УПРАВЛІННЯ КОРПОРАТИВНИМИ ФІНАНСАМИ

Urgency of the research. Corporate finances are characterized by the need to find appropriate opportunities for development and use of financial resources through the implementation of effective approaches to management in the logistics systems.

Target setting. The effective development and use of funds of corporations in Ukraine is one of the most pressing social and economic issues.

Actual scientific researches and issues analysis. Corporate finance was investigated in the works of V. Bocharova, H. Breuil, E. Brihema, J. M. Keynes, P. Samuelson, W. Horne, A. Shapiro, I. Schumpeter.

Uninvestigated parts of general matters defining. Current requirements of corporate finance management determine the need to develop theoretical and methodological approaches and the integration process.

The research objective. The objectives of the research are to study the nature of the impact of integration and globalization on corporate finance, find out the determining role of logistic systems in the direction of ensuring effective financial management of corporations, prove the need to develop new models of corporate finance through establishing the relationship between the value and cost of logistics chains corporations.

The statement of basic materials. The problems of financial management corporations are solved by the complex methodology based on logistical and financial management, combining the interests of different stakeholders in the logistical chains that directly mutually resolve inconsistencies that may occur between different sectors and activities, and, reflecting the involvement of a wide range of resource potential in the rational organization of not only financial, but also other logistical flows.

Conclusions. Administration of corporate finance in terms of integration and globalization should match the value of chain concept, which is actively used by advanced corporations and provides consistent financial management, information, materials management for logistical chains.

Keywords: corporate finance; integration; logistics; development; cost; value.

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Urgency of the research. Corporate finances are an important part of the financial system, which provides the efficiency of competitive economy and creates favorable conditions for the strategic de-

Актуальність теми дослідження. Корпоративні фінанси характеризуються необхідністю пошуку відповідних можливостей формування та використання фінансових ресурсів на основі реалізації дієвих підходів до управління ними в логістичних системах.

Постановка проблеми. Ефективне формування та використання фінансових ресурсів корпорацій в Україні є однією з найгостріших соціально-економічних проблем.

Аналіз останніх досліджень і публікацій. Питання корпоративних фінансів досліджено в працях В. Бочарова, Р. Брейлі, Є. Брігема, Дж. М. Кейнса, П. Самуельсона, В. Хорна, А. Шапіро, Й. Шумпетера.

Виділення недосліджених частин загальної проблеми. Сучасні вимоги до управління корпоративними фінансами визначають необхідність розробки теоретико-методологічних підходів з урахуванням процесів інтеграції.

Постановка завдання. Завданнями дослідження є обґрунтування характеру впливу процесів інтеграції та глобалізації на корпоративні фінанси, визначенні ролі логістичних систем у напрямку забезпечення ефективного управління фінансами корпорацій, доведенні необхідності розробки нових моделей управління корпоративними фінансами на основі встановлення взаємозв'язку між цінністю логістичних ланцюгів та вартістю корпорації.

Викладення основного матеріалу. Проблеми управління фінансами корпорацій вирішуються комплексно на засадах методології фінансового менеджменту та логістики, поєднуючи інтереси різних учасників логістичних ланцюгів у напрямку взаємовигідного вирішення суперечностей, які можуть мати місце між різними галузями і видами діяльності та, відображаючи широкий спектр залучення ресурсного потенціалу у процесі раціональної організації не тільки фінансових, але й інших логістичних потоків.

Висновки. Управління корпоративними фінансами в умовах інтеграції та глобалізації має відповідати концепції вартісного ланцюга, яка активно застосовується передовими корпораціями та передбачає узгоджене управління фінансовими, інформаційними, матеріальними потоками за логістичними ланцюгами.

Ключові слова: корпоративні фінанси; інтеграція; логістизація; розвиток; вартість; цінність.

ФІНАНСИ. БАНКІВСЬКА СПРАВА

velopment. Development approaches to managing corporate finances are closely connected to the integration processes that are influenced by global trends. Modern researchers have increasingly noted that the effectiveness of finance, national economy and society as a whole depends on the adequacy of the Institute of Contemporary realities, beginning terms, stages and implementation of the necessary institutional changes [1, p. 10].

In terms of integration and globalization, corporate finances are characterized by the need to find appropriate opportunities for development and use of financial resources through the implementation of effective approaches to management in logistics systems, which creates conditions for assessing development prospects, determining optimal ways to achieve strategic objectives, determining the suitable areas of financial support of corporations.

Target setting. The experience of developed countries shows that the development of the corporate finance determines the capabilities at the concentration of capital and its investment in areas that will ensure the competitiveness of enterprises in the global and domestic markets to promote compliance with the requirements of social responsibility and form the corporate culture. The effective development and use of funds of corporations in Ukraine is one of the most pressing social and economic issues. The presence of significant problems demonstrates the urgency of their decision to form the developed corporate relations.

Actual scientific researches and issues analysis. Corporate finances were investigated in the works of V. Bocharova, H. Breuil, E. Brihema, A. Butrina, J. M. Keynes, V. Leontief, S. Myers, F. Miller, M. Modigliani, S. Ross, P. Samuelson, J. Svatalovoyi, W. Horne, A. Shapiro, I. Schumpeter. The development of the theory and practice of management in view of the functioning of the national economy is regarded the works of M. Bilyk, I. Blanc, I. Zapatrina, A. Zborowski, I. Zyatkovskii, R. Lara, I. Lukyanenko, I. Liutogo, A. Mazaraki, B. Sutormina, A. Tereschenko, V. Fedosov, I. Chugunov.

Uninvestigated parts of general matters defining. However, in terms of integration and globalization, the corporate finances, as the relations which are based on market value of shares, are related to the operation of logistics systems at different levels. Current requirements of corporate finance management determine the need to develop theoretical and methodological approaches and the integration process, the functioning of logistics systems, organization of financial relations with members of the logistic infrastructure, improving procedures for financial planning, impacting the assessment of parameters of financial flows in value chains and logistics cost corporations.

The research objective. The objectives of the research are to study the nature of the impact of integration and globalization on corporate finance, find out the determining role of logistic systems in the direction of ensuring effective financial management of corporations, prove the need to develop new models of corporate finance through establishing the relationship between the value and cost of logistics chains corporation.

The statement of basic materials. In modern conditions, many scientists are sure that integration is the result of globalization and the information revolution deployment and development of information and communication technologies in corporate relations [2, p. 100].

Finance occupy the main place in the management of corporations. The financial policy of corporations resolves issues of formation, raising funds, determining the optimal capital structure, the issuance of new securities, dividend policy development.

Corporate Finance characteristic features are the formation and use of capital, income, money funds, regulation and control of financial activities, management of financial flows and financial resources.

In recent years, scientists and practitioners proved that in the context of globalization and integration cash flow becomes the basis for the successful functioning of corporate finance. This is because the object separation corporate finance funds narrows the range of its capabilities, as the problem identified is not confined to their formation and use; the formation and use of financial resources are represented only by two functions of corporate finance as special areas of management - asset management and capital management, and does not take into account the investment management, fi-

ФІНАНСИ. БАНКІВСЬКА СПРАВА

financial risk management and crisis financial management: the volume and flow of financial resources are the part of the management of financial flows in their dynamic and static conditions.

The importance of solving these issues might be exacerbated by the development of globalization and reinforced by the desire to integrate Ukraine into the economic relations.

The integration of logistics systems is driven by purposefulness and variability of their behaviour, adaptation to the market environment and the ability to interact with them, the high potential of information and communication and the presence of feedback circuits. L. V. Frolova [3, p. 9] notes correctly that the steps of appearing and improvement of the logistics mechanisms are all hierarchical levels of the economy such as the integration, information and globalization. Indeed, on the one hand, logistics economy can be seen as a consequence of integration and globalization, due to the deepening of electronic information systems, the formation of global systems, access to the international level, and, on the other hand, as the basis for this development, as market transformation together with globalization processes in international economic relations may be provided thanks to the level of development of current information technologies.

Activation processes of logistics under the influence of integration and globalization is an objective necessity, due to the increasing complexity of management tasks, large volumes of information processed by enterprises of different economic activities. As a result of the rapidly developing logistical economy, there is the development not only of the logistic chains that are formed by corporations, but also of the logistical networks that reflect the full autonomy and independence of the legal enterprises included in the network. Corporations, specializing in core business in their area of core competence and combining into the network similar to the principle of complementarity and interdependence, create conditions for improving the management of financial flows through improving information. They use a combination of formal and informal procedures for coordination and harmonization of economic activities of participants of logistical chains and help in gaining the access to the resources of partners in order to achieve maximum synergies from their use. Reflecting the integration of all components into a single system through management of financial flows in order to achieve the desired results with minimal time and resources, logistisation induces to search for ways of optimizing logistics operations and processes [4, p. 314].

In the world economic system logistics plays a role of the most effective way towards the market-oriented direction of flow management leading to the optimization of costs throughout the logistics chain. According to the experience of developed countries, the use of logistical systems can reduce overall logistical costs by nearly 12-35%, transportation costs by 7-20%, and the cost of cargo handling and preservation of material flow by 15-30%, and to accelerate the velocity of circulation financial resources by 20-40%, and reduce their reserves by 50% [4, p. 314].

The main uses of funds are corporations [5, p. 29]: financing of the current needs of industrial and commercial process to ensure the normal operation of production and trading activities of the corporation; financing of the administrative and organizational measures to maintain a high level of functionality management corporation; investment to the primary production in form of long-term and short-term investments for its development; financing donations that are the investments of financial resources for bringing the corporation a higher income than the development of domestic production; provisioning, undertaken by the company as well as specialized insurance companies and state reserve funds by state allocations to support continuously the first cycle of financial resources and protect the company from adverse changes in market conditions.

In current conditions, the accounting features of economy logistisation, as one of the factors that accelerate the movement of financial resources, are associated with the creation and implementation of logistical flow management approach to the corporate finances.

For the optimum movement of financial flows between the components of the financial system logistics defines certain tasks that require flexibility to the institutional environment based on sustainable use of relevant mechanisms. This shows the prevalence of streaming approaches and describes the logistical phase of the economy, which is determined by the integration of market players for optimum

ФІНАНСИ. БАНКІВСЬКА СПРАВА

interaction of micro- and macrologistical systems and the formation of their global logistical networks. Under these conditions, the basis for the development of effective mechanisms of corporate finance principles is the logistical knowledge, aimed at ensuring the uniformity of flow processes and is suitable for use in all areas of economic management.

Summarizing the substantive aspects of logistical economy, highlighting three strategic directions of logistisation (institutionally-legal, innovational, infrastructural), V. Omelchenko identifies the key role in the direction of Ukraine's economic development [3, p. 24]. He focuses on the fact that the basic legal basis of logistisation of business processes in Ukraine should consider the adoption of state-level concept of logistical management of the national economy. In this regard, it is appropriate to approve the State logistical doctrine Ukraine, the aim of which is to develop the organizational and legal support of goods movement efficiency at all levels of management and achievement while minimizing transaction and logistical costs. Following this position he proved the fundamental provisions of categories such as logistical economics "(economy where optimally from the standpoint of a whole the synthesized and combined in different (micro, meso, macro) levels the industrial and commercial, informational, financial, environmental and economic, labor flows, interests and structure) and Principles of its components (the creation of a special system of values (total orientation to meet the emerging needs); continuous improvement of production systems, organizational management, socially and economic relations between economic actors interacting, the formation of additional benefits that are obtained in the market environment, participants of efficient logistics chains, enhancing mutual accountability logistics chain participants, the priority of general interest in maintaining stability and optimality of these chains within the competition for the consumer).

In modern conditions logistisation is an integral part of the national economy and at the same time it enhances the driving force behind all industries to integrate into the world economy.

Under such conditions, the development stage is being defined by corporate finance logistisation economy, based on production approach to economic management through the creation of logistic chains and accompanied by strengthening the role of micro and macrologistical systems at national and global levels. Domestic corporations, faced with the new business environment, characterized by the integration of financial relations into the system of market relations, a combination of production requirements and social responsibility, have to identify effective mechanisms to ensure effective financial management. As a result, the organizer of the movement of financial flows in favor of corporations are logistical systems. Under the influence of the law of synergy in the state of order and chaos, it organizes self-regulating process by setting the necessary set of elements and their respective combinations, providing options to improve cash flows and results of operation as the whole system and its components.

Under such conditions, the development of corporate finance, as well as the development of logistical systems, is accompanied by three areas: informationally-communication, organizational, economic and technical [4, p. 181].

These approaches are widely used in the management of corporations. However, studies show there are some problems in managing corporate finances, whose solution requires the following:

- creation of methodology that is orienteered on dynamic equilibrium of economic systems;
- integration of new areas of economics and theories into the conceptual approaches of financial management;
- development of methodical approaches to financial management corporations which should be based on the nonlinear dynamic modeling and forecasting non-determined models;
- study of the new tools to assess the value of the corporation in terms of theories based on not static parameters, but on the dynamic;
- development of the new target model for managing corporate finance, aimed at balancing the financial sync and accompanying flows that generally ensures the harmonization of the interests not only of the corporations, but also of all the stakeholders and society.

ФІНАНСИ. БАНКІВСЬКА СПРАВА

Successful use is possible in case of corporations creating logistical systems and building efficient logistical chains. Therefore, it is appropriate for corporations to move from managing individual functions associated with the formation and maintenance of financial flows to the management of complex functions.

The objective need for the formation of new models of corporate finance is important as, according to them, the problems of financial management corporations are solved by the complex methodology based on logistical and financial management, combining the interests of different stakeholders in the logistical chains that directly mutually resolve inconsistencies that may occur between different sectors and activities, and, reflecting the involvement of a wide range of resource potential in the rational organization of not only financial, but also other logistical flows.

Conclusions. The scientific research allows to conclude that administration of corporate finance in terms of integration and globalization should match the value of chain concept, which is actively used by advanced corporations and provides consistent financial management, information, materials management for logistical chains.

The development approaches to the management of corporate finance provides guidance on the processes of integration and globalization, taking into account the requirements in terms of economic logistisation, the relationship of financial management and logistics, organizing the logistical systems and chaotic actions of the participants of the logistical infrastructure, corporate culture and social responsibility.

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ФІНАНСИ. БАНКІВСЬКА СПРАВА

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METHODICAL APPROACH TO THE FORMATION OF THE PUBLIC-PRIVATE PARTNERSHIP FINANCIAL POTENTIAL**МЕТОДИЧНИЙ ПІДХІД ДО ФОРМУВАННЯ ФІНАНСОВОГО ПОТЕНЦІАЛУ ПУБЛІЧНО-ПРИВАТНОГО ПАРТНЕРСТВА**

Urgency of the research. Not sufficiently broad implementation of PPP at the national and local levels is connected to the uncertainty of volumes and directions of state financial support and the ability to attract non-financial resources, which requires the formation of the of the PPP financial potential.

Target setting. State of public-private partnership financial potential allows concentrating on the most important areas of the territory, identifying additional reserves financing and ensuring the necessary level of attraction of financial resources in the development of financial policies

Actual scientific researches and issues analysis. The issue of PPP financial security has been paid attention in the works of local and foreign scientist.

Uninvestigated parts of general matters defining. However, despite the significant amount of research on the development and implementation of the concept of public-private partnerships in Ukraine, the question of preparedness and assessment of financial capacity in the PPP to participate, including the financial potential of public-private partnership, has been paid little attention.

The research objective. The main objective of the formation of the public-private partnership financial potential is to find out how a particular potential participant of PPP is ready to participate in the PPP financing, given their resistance and trends that contribute to the intensification of the PPP implementation that will provide the positive effects, etc.

The statement of basic materials. The methodical approach to forming of public-private partnership financial potential has been suggested. It includes: the assessment of public-private partnership financial potential for its structural elements, providing optimal structuring of state support for the funding of public-private partnerships, increasing the potential for cooperation between the state and the private sector by identifying problems, prospects and directions of their adjustment.

Conclusions. Consequently, the suggested sequence of the financial Public-Private Partnership financial potential forming allows to consider the strategic interests of the state, declared in the regulations governing state financial policies, evaluate PPP financial potential by sectors, ensure optimum structuring of public support for Public-Private Partnership funding to increase the potential for interaction state and private sector by identifying problems, prospects and directions of adjustment.

Актуальність теми дослідження. Недостатньо широке впровадження PPP пов'язано з невизначеністю обсягів і напрямів державної фінансової підтримки і можливістю залучення нефінансових ресурсів, що вимагає формування фінансового потенціалу PPP.

Постановка проблеми. Наявність інформації щодо стану фінансового потенціалу публічно-приватного партнерства дозволяє під час розроблення фінансової політики концентрувати зусилля на найбільш важливих напрямках розвитку території, визначати додаткові резерви фінансування, а також забезпечувати необхідний рівень залучення фінансових ресурсів.

Аналіз останніх досліджень і публікацій. Питанням фінансової стабільності PPP було приділено увагу в роботах вітчизняних і зарубіжних вчених.

Виділення недосліджених частин загальної проблеми. Однак, незважаючи на значну кількість досліджень з розробки і реалізації концепції публічно-приватного партнерства в Україні, питанням забезпечення готовності і оцінки фінансової спроможності PPP для учасників, в тому числі фінансовому потенціалу публічно-приватного партнерства, було приділено мало уваги.

Постановка завдання. Основне завдання формування фінансового потенціалу публічно-приватного партнерства полягає в тому, щоб з'ясувати і переконливо обґрунтувати, наскільки той або інший потенційний учасник публічно-приватного партнерства готовий до участі у фінансуванні PPP, врахувати їх стійкість та тенденції розвитку, що сприятиме інтенсифікації реалізації PPP, забезпечить отримання позитивного ефектів тощо.

Виклад основного матеріалу. Запропоновано методичний підхід до формування фінансового потенціалу публічно-приватного партнерства, що включає оцінку фінансового потенціалу PPP за його структурними елементами, забезпечення оптимального структурування державної підтримки для фінансування публічно-приватного партнерства, підвищення потенційної можливості взаємодії держави та приватного сектору шляхом визначення проблем, перспектив і напрямів їх коригування.

Висновки. Отже, запропонований методичний підхід до формування фінансового потенціалу публічно-приватного партнерства дозволяє урахувати стратегічні інтереси держави, задекларовані в нормативних документах, що регламентують державну фінансову політику, оцінити фінансовий потенціал секторів PPP,

ФІНАНСИ. БАНКІВСЬКА СПРАВА

Keywords: public-private partnership; financial potential; public; private; financial and credit sectors.

забезпечити оптимальне структурування державної підтримки для фінансування публічно-приватного партнерства, підвищити потенційну можливість взаємодії держави та приватного сектора за рахунок визначення проблем, перспектив та напрямів коригування.

Ключові слова: публічно-приватне партнерство; фінансовий потенціал; публічний; приватний; фінансово-кредитний сектори.

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Urgency of the research. Financial policy reforming envisages expansion of cooperation between the state, private sector and civil society, including the using the public-private partnerships (PPP). PPP implementation is associated with the desire of the state to attract private sector's financial resources to solve socially important problems of socio-economic development and the need to use complex organizational, managerial and production technologies. The PPP is not sufficiently implemented at the national and local levels due to the uncertainty of volumes and directions of state financial support and the ability to attract non-financial resources, which requires the formation of the of the PPP financial potential. It will allow identifying internal reserves of financial market participants, using widely financial incentives and ensuring a close link between the planned financial indicators of the state and the real possibilities of their implementation.

Target setting. Ukraine has a high potential for implementing projects of public-private partnership. However, the limiting factor is the lack of communication and a common financial policy in the PPP, insufficient funding of participants in the PPP` implementation and the indifference of the state to stimulate investors. In order to achieve the development of public-private partnership in Ukraine the conditions to attract funding should be created, ensuring optimal allocation of state government support, enhancing financial stability and uniformity of financial development. The state of public-private partnership financial potential allows to develop financial policies, concentrate on the most important areas of the territory, identify additional reserves of financing and to ensure the necessary level of attraction of financial resources.

Actual scientific researches and issues analysis. World experience of financing infrastructure projects and trends in PPP projects have been studied by some domestic and foreign scholars, such as: V. G. Varnavskyy, O. M. Golovinov, B. A. Golyan, D. Delmon, I. V. Zapatrina, K. V. Pavlyuk, O. M. Poljanskaya, L. I. Fedulova, P. I. Shylepnytskyy others. The issue of PPP financial security has been paid attention in the works of local and foreign scientists, such as: O. I. Pylytay, J. A. Ovsyannikova, I. V. Zapatrina, A. V. Mostepanyuk, E. Yeskomb.

Uninvestigated parts of general matters defining. However, despite the significant amount of the research on the development and implementation of the concept of public-private partnerships in Ukraine, the question of preparedness and assessment of financial capacity in the PPP to participate, including the financial potential of public-private partnership, has been paid little attention. So far, the methodological approaches to assessing the of public-private partnership financial potential have not been developed. It is possible to determine the best option of financial relations within PPP and implement certain problems of financial policy on financial potential available. The knowledge of the quality level, the dynamics of the PPP financial capacity allows to identify internal reserves, to use greatly financial incentives and to ensure a closer link between the planned social-economic indicators of areas and real possibilities for their implementation.

The research objective. The main objective of the formation of the public-private partnership financial potential is to find out how a particular potential participant of PPP is ready to participate in the PPP financing, given his resistance and trends that contribute to the intensification of the PPP implementation that will provide the positive effects, etc.

Statement of basic materials. The sequence of the public-private partnership financial potential formation should include: scientific provisions for potential participants, which form of public-private partnership financial potential; evaluation and correlation of factors to determine the impact on the dy-

ФІНАНСИ. БАНКІВСЬКА СПРАВА

namics of directions of the PPP financial potential; identification of the priority areas to attract private financing in public-private partnerships based on its financial potential, forms and means of providing budget support; areas of financial policy adjustments to improve the public-private partnership financial potential.

The methodical approach of forming the financial potential of public-private partnerships should unite subprocesses of assessment, management and improvement (Fig. 1).

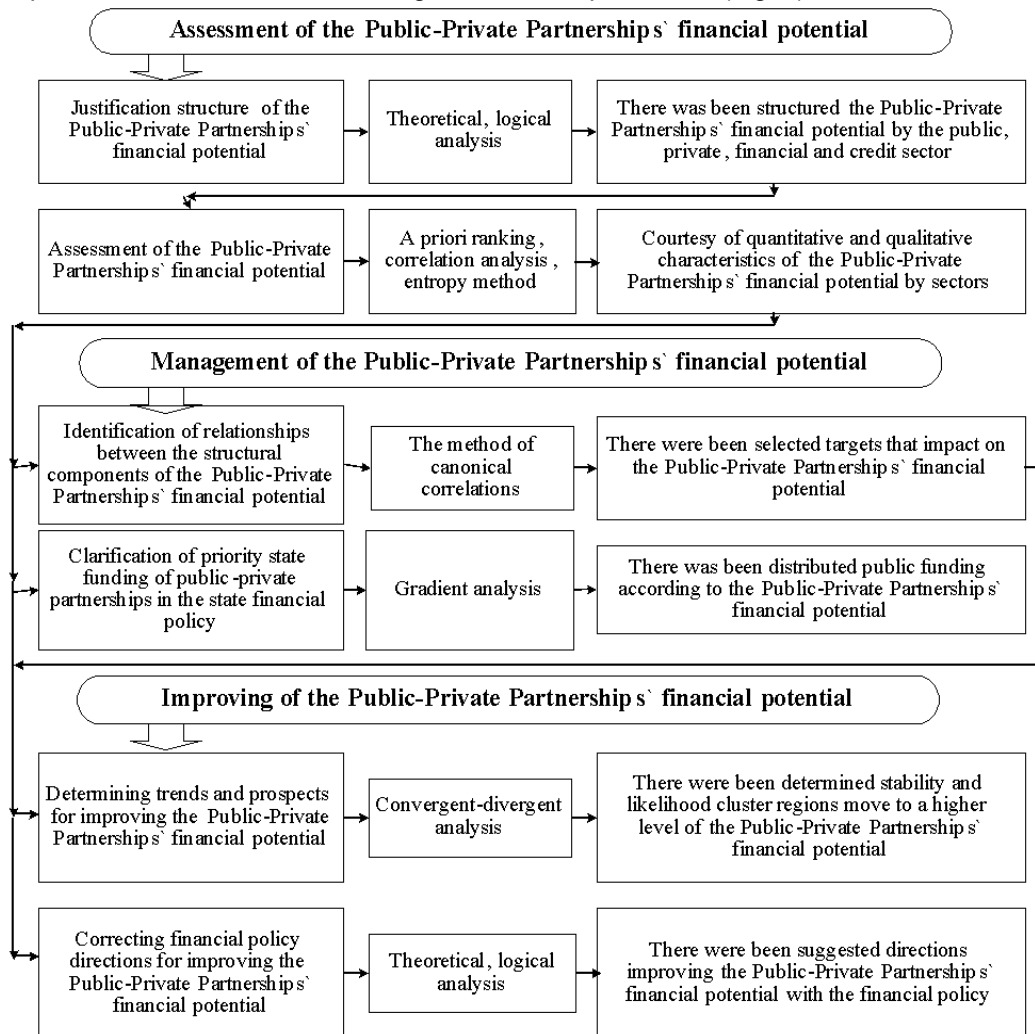


Fig. 1. The methodical approach to formation of public-private partnership financial potential

Subprocesses "Assessment" provides primarily identification of the potential participants of public-private partnerships and possible sources of funding. It should be noted that further systematization, standardization and structuring of the PPP financial potential is the first step towards a system of its evaluation and further important component of process management in public-private partnerships in the financial sector.

The analysis of the scientific studies on the assessment of the financial potential allows selecting two basic approaches to structuring it. Their nature and possible components are presented in Tab. 1.

ФІНАНСИ. БАНКІВСЬКА СПРАВА

According to the first approach, the potential financial structure is a set of interrelated components that present different finances of the economy, ranging from finance and ending state financial enterprises and households.

Table 1

Scientific approaches authors about financial potential component	
Author, source	Parts of a financial potential
According subjects of financial relations	
Shumska, S. S. [1]	Financial resources available to public authorities Financial resources of enterprises Financial resources of population Financial resources of financial and insurance markets
Svirsky, V.S. [2]	State finance Financial resources of enterprises The financial potential of households Potential of financial sector
Voznjak, G. V. [3]	Authorities Enterprises of the real economy Financial structure Households External sources of financial resources
Kucher, G. V. [4]	Fiscal potential Funds of financial and credit system Funds of population The financial potential of enterprises Foreign investment and borrowing
Kozoriz, M. A. [5]	The financial potential of enterprises The financial potential of the population The financial potential of the state
According functions that perform financial resources	
Portna, O. V. [6]	Fiscal potential Credit potential Savings potential Investment potential
Ionenko, K. V. [7]	Fiscal potential Investment potential Savings potential

The second approach implies the allocation in the composition of the territory's financial potential such components as fiscal, investment and savings depending on the functions that financial resources perform. The widespread approach to structuring financial potential is the first one. The fundamental difference between Public-Private Partnerships is the subjects participating in the project. It is also possible to use a subjective approach in a study.

In the legislative and normative acts [8; 9] it is stipulated that Public-Private Partnerships are a collaboration between Ukraine as the state, the Autonomous Republic of Crimea, local communities represented by the relevant authorities and local self-government (public partners) and legal entities, except state and utility companies or individuals - entrepreneurs (private partners), whose work is based on the contract. In addition, Law [8] determines that the financing of Public-Private Partnerships may be provided by to the financial resources of the private partners, funds borrowed in prescribed order, the state and local budgets and other sources, which are not prohibited by law. Thus, it could be argued that potential participants of Public-Private Partnerships are public, private and financial and credit sector.

The public sector is identified or replaced by the state sector by many Ukrainian and Russian economists. Summarizing the many achievements of local scientists and foreign economists, it is advisable to agree with the author [10] that the public sector combines the activity of state and municipal

ФІНАНСИ. БАНКІВСЬКА СПРАВА

sub-sectors. The state sector respectively includes objects of state property and institutional units, central authorities and public administration; state corporations (financial and non-financial), budgetary institutions and organizations. Municipal subsector is been classified by the facilities of municipal property and institutional unit, such as local governments and municipal (communal) enterprise. According to this distribution, the financial potential of the public sector includes financial resources generated by these entities, such as public finance, government reserves and local budgets.

On the side of the private partner, according to the agreement that is concluded within public-private partnerships, a number of persons under the Act [8] can be private partners. Peculiarities of involvement of the private partner in a tender to select a private partner for the implementation of Public-Private Partnerships has been established by the Cabinet of Ministers of Ukraine. Within the private sector it can be attributed entities, except state and municipal enterprises or individuals (entrepreneurs). The financial potential of the private sector is the real and potential financial resources of the private sector facilities.

Obstacles to the large-scale introduction of various forms of Public-Private Partnerships in Ukraine are primarily a distrust of the private sector. The public sector, including public authorities, is often characterized by unpredictability and instability conditions, low guarantees to fulfill its obligations.

Moreover, in Ukraine there is absence of transparent mechanism of preferential taxation or partial exemption. Due to the common situation it is necessary to attract debt capital banks or other financial institutions. If we consider the activities of financial institutions in Ukraine, we can say that they is a quite significant position among the subjects of the national economy. The financial institutions are a source of free cash flow and have direct access to them.

Financial institutions are organized structures that are the basis for any kind of financial transactions. The involvement of financial institutions for participation in public-partnerships will create conditions for their support in post-crisis period. The study of practices of credit institutions participating in the financing of projects in Public-Private Partnerships suggests that financial institutions are able to act as active participants in PPP on the basis of competition. So, it has been suggested to assess the of Public-Private Partnership financial potential by public, private, financial and credit sectors.

It should be noted that the population is not a direct participant in public-private partnerships, that's why its financial potential will be taken into account in financial potential by financial and credit sector because of credit intermediaries in accumulating financial resources of individuals and their direction in the required areas of the economy. The authors view on the structure of PPP financial potential and the relations between the subjects involved in the project are shown in Fig. 2.

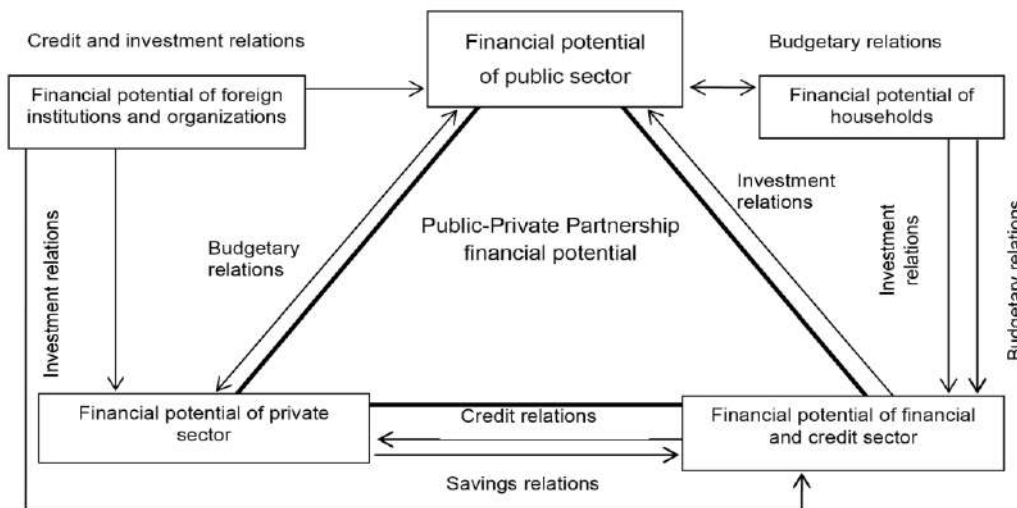


Fig. 2. The structure of the Public-Private Partnership financial potential

ФІНАНСИ. БАНКІВСЬКА СПРАВА

One of the important conditions for development of Public-Private Partnerships in Ukraine is developing a methodological approach of Public-Private Partnership financial potential by the formed structure that will provide quantitative and qualitative characteristics and will become the basis for further studies and tasks.

In assessing the Public-Private Partnership financial potential it is necessary to pay attention to the peculiarities of their activities that is the selection of the correct parameters for the evaluation in terms of not only financial resources available, but also potential resources and their associations as an integral factor in accordance with guidelines that will provide the summary evaluation.

Subprocess "Management" involves identifying the linkages between the financial sectors of potential public-private partnership, the selection of the most influential indicators that determine the level of PPP financial potential and justification of the targets managed using corrective measures of financial policy that will increase the level of PPP financial potential.

It should be noted that the main obstacles that it is advisable to operate within a public-private partnership are: the limited volume of budgetary support during the financial crisis; distrust of private business to government, especially in the conditions of financial crisis and political instability in the country; limited experience of successful cooperation between the state and local governments to implement public-private partnerships and more. All of this causes necessity of strengthening state influence on public-private partnerships, such as the development of procedures for obtaining quantitative specification of optimal financing structure of public-private partnership for the expense of support (budgets of different levels). An important part of the formation of the Public-Private Partnership financial capacity is to ensure the financial state of all territorial units to conduct unified state financial policies. This is due to the fact that state efficiency criteria and rules that apply to the selection of potential private partners and feasibility studies of the project should be unified.

The absence of convergent trends and financial stability in the region of PPP projects that are characterized by a high level of social public interests and economic interests of the low level of performance may not be eligible for financing if we do not have adequate financial support. Therefore, it is important to identify trends and directions of development of public-private partnership financial potential by sectors, allowing to identify the most problematic sectors and take measures for their correction.

The final stage of the subprocess "Increasing" of the financial potential formation of Public-Private Partnerships should be the development of the corrective areas of financial policy to improve the Public-Private Partnership financial potential. It is important to take into account the results of previous studies, which will achieve the goals and objectives of the formation of the financial capacity of public-private partnerships by:

formation of the Public-Private Partnership financial potential regarding the potential participants and potential sources of financial resources for the implementation of PPP;

definition of integrated Public-Private Partnership financial potential according to the structure;

selection of targets that exert the greatest influence on increasing the Public-Private Partnership financial potential;

justification of finance areas (economic activities, industries and sectors economy) and optimal distribution between the total amount of state financial support;

determination of convergent-divergent trends and areas of Public-Private Partnership financial potential and financially stable objects which are typical representatives of clusters that will affect potentially promised Ukrainian regions for PPP implementation.

Conclusions. Consequently, the suggested sequence of forming the financial Public-Private Partnership financial potential allows to consider the strategic interests of the state that declared in the regulations governing state financial policies, evaluate PPP financial potential by sectors, ensure optimum structuring of public support for Public-Private Partnership funding to increase the potential for interaction between state and private sector by identifying problems, prospects and directions of adjustment.

ФІНАНСИ. БАНКІВСЬКА СПРАВА

The implementation of the financial potential of the Public-Private Partnership formation will identify the readiness of participants in PPP to pick up their instruments to stimulate meeting the needs and socio-economic feasibility and optimization of public financial support.

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ФІНАНСИ. БАНКІВСЬКА СПРАВА

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Ю. В. Ніколаєнко, к. е. н.,
професор**Yu. V. Nikolayenko**, Candidate of Economic
Sciences, Professor**ДЕРЖАВНЕ РЕГУЛЮВАННЯ І ФІНАНСОВА
БЕЗПЕКА БАНКІВСЬКОГО СЕКТОРУ
УКРАЇНИ : ПРОБЛЕМНІ ПИТАННЯ ТА
ШЛЯХИ ВИРІШЕННЯ****STATE REGULATION AND FINANCIAL
SECURITY OF THE BANKING SECTOR OF
UKRAINE: PROBLEM QUESTIONS AND WAYS
OF DECISION**

Актуальність теми дослідження. Сучасні умови функціонування банківського сектору в Україні характеризуються низкою дестабілізуючих тенденцій, пов'язаних з нагромадженням ризиків. Це зумовлює необхідність наукового пошуку шляхів забезпечення фінансової безпеки банківського сектору, зокрема на основі оптимізації функцій державного регулювання та нагляду за банківським сектором.

Постановка проблеми. Фінансова безпека та стабільність функціонування банківського сектору об'єктивно потребує поглиблення теоретичного обґрунтування оптимізації функцій державного регулювання та нагляду за банківським сектором задля нейтралізації загроз та недопущення локальних криз.

Аналіз останніх досліджень і публікацій. Теоретичні підвалини до формування системи державного регулювання банківської діяльності знайшли своє відображення у наукових працях таких вчених як: О. Барановський, В. Коваленко, О. Кириченко, О. Хаб'юк та інших.

Виділення недосліджених частин загальної проблеми. Системного дослідження потребують методологічні підходи до формування системи забезпечення безпеки страхового ринку.

Постановка завдання. Поглиблення наукових поглядів щодо розвитку системи банківського регулювання та нагляду з окресленням напрямів його модернізації в сучасних умовах.

Виклад основного матеріалу. В цій статті автором доведено, що важливим компонентом забезпечення фінансової безпеки банківського сектору є розбудова ефективної системи державного регулювання та нагляду за банківським сектором. Визначено основні стратегічні напрями державного регулювання банківської системою.

Висновки. Розроблено пропозиції щодо розбудови системи державного регулювання та нагляду за банківським сектором, що дозволить створити фундамент для забезпечення його фінансової безпеки. В статті представлено систему регулювання та нагляду за банківським сектором з позиції забезпечення його фінансової безпеки.

Ключові слова: банківський сектор; фінансова безпека; фінансова система; державне регулювання; банківський нагляд.

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Urgency of the research. The current conditions of functioning of the banking sector in Ukraine are characterized by a number of destabilizing trends associated with the accumulation of risks. This necessitates a scientific search for ways to ensure its financial security, in particular, by optimizing the functions of state regulation and supervision of the banking sector.

Target setting. Financial security and stability of the banking sector objectively requires the deepening of the theoretical justification to optimize the functions of state regulation and supervision of the banking sector in order to neutralize the threats and prevent local crises.

Actual scientific researches and issues analysis. The theoretical basis for the formation of the system of state regulation of banking activity has been reflected in the scientific works of such scholars as: O. Baranovsky, V. Kovalenko, O. Kirichenko, Habyuk O. and others.

Uninvestigated parts of general matters defining. System research requires methodological approaches to the formation of a system for ensuring the safety of the banking sector.

The research objective. Deepening of scientific views on the development of the banking regulation and supervision system, outlining the directions of its modernization in modern conditions.

The statement of basic materials. In this article, the author has proved that an important component of providing financial security to the banking sector is the development of an effective system of state regulation and supervision of the banking sector. The basic strategic directions of the state regulation by the banking system are determined.

Conclusions. Proposals for developing a system of state regulation and supervision of the banking sector, which will create the foundation for its financial security have been developed. The article presents a system of regulation and supervision of the banking sector from the point of view of ensuring its financial security.

Keywords: banking sector; financial security; financial system; state regulation; banking supervision.

Постановка проблеми. Історія розвитку банківської системи дозволяє зробити висновок про необхідність здійснення регулювання банківської діяльності. Це обумовлено роллю і значенням

ФІНАНСИ. БАНКІВСЬКА СПРАВА

банківського сектору у фінансовій системі країни. Кризи в банківській сфері не відносяться до рідкісних явищ національних економік. Так, за період з початку 70-х рр. ХХ ст. приблизно у 3/4 країн-членів МВФ виникали локальні або системні банківські кризи. Відтак, в сучасних умовах особливої актуальності набувають питання недопущення розвитку системних та локальних банківських криз на основі оптимізації функцій державного регулювання та нагляду за банківською діяльністю.

Аналіз останніх досліджень і публікацій. Теоретичні та практичні питання державного регулювання банківського сектору та обґрунтування його ролі у забезпеченні фінансової безпеки банківської системи представлені науковими дослідженнями таких відомих вітчизняних та іноземних вчених, як: Л. Антонюк, О. Барановський, О. Дзюблюк, І. Д'яконова, Ф. Енґлер, В. Коваленко, О. Кириченко, І. Крупка, І. Лютий, О. В. Міщенко, В. Мороз, та інших. Однак, незважаючи на значну кількість теоретичних і практичних розробок науковців, які є суттєвим внеском у розвиток сучасних теоретичних уявлень щодо змісту та ролі державного регулювання у забезпеченні фінансової безпеки банківського сектору, слід зазначити, що це питання залишається актуальним і потребує подальших наукових досліджень.

Метою статті є поглиблення наукових поглядів щодо розвитку системи державного регулювання та нагляду за банківською діяльністю з окресленням напрямів його модернізації в сучасних умовах.

Виклад основного матеріалу. У широкому сенсі державне регулювання банківського сектору реалізується у всіх видах суспільних відносин, що виникають у банківській діяльності. Державне регулювання банківського сектору у вузькому сенсі, виявляється як сукупність нормативних - правових актів, а також координація фінансових процесів, напрямків, методів взаємодії органів державного адміністрування і контролю над діяльністю суб'єктів банківської системи у виконанні антимонопольного, податкового законодавства, забезпеченні платоспроможності і фінансової стійкості.

Основні стратегічні напрями державного регулювання банківського сектору такі:

- нагляд за суб'єктами банківського сектору;
- протидія монополії в банківському секторі та недобросовісній конкуренції;
- контроль за фінансовою діяльністю суб'єктів банківського сектору;
- відкрита участь держави у формуванні і розвитку захисту інтересів учасників банківського ринку.

У відповідності до ст. 61 Закону України « Про Національний банк України»[4] державне регулювання діяльності банків здійснює Національний банк України, а банківське регулювання –це функції НБУ, які передбачають «створення норм, що регулюють діяльність банків та визначають загальні принципи банківської діяльності і порядок здійснення банківського нагляду і відповідальність за порушення банківського законодавства».

Вважаємо за потрібне звернути увагу, що більшість українських науковців схильні до думки, що «банківське регулювання» та «банківський нагляд» є двома самостійними, проте взаємопов'язаними науковими поняттями. Західний науковий світ, в основному, не розмежує цих понять, поєднуючи їх під терміном «банківський нагляд». Про останнє свідчить, у тому числі, назва головного міжнародного органу в сфері банківської співпраці «Базельського комітету з питань банківського нагляду». Можна зустріти і термін «банківське регулювання», яке визначається як державне втручання в банківський сектор [9, с. 21-22], [10, с. 314] .

Як справедливо зазначає група дослідників[5, с. 42] необхідність і особливості режиму регулювання безпечного розвитку банківської діяльності обумовлена наступними умовами та чинниками:

- банки є агентом реалізації грошово-кредитної політики і формування пропозиції грошей, тобто виконують важливі економічні функції;
- наявність асиметричної інформації на банківських ринках, що збільшує ризики ухвалення помилкових рішень;

ФІНАНСИ. БАНКІВСЬКА СПРАВА

- нездатність вкладників проконтролювати банки;
- вагома соціальна ціна банкрутства банків;
- ризиковість діяльності і потенційна нестабільність банківського бізнесу;
- банківський бізнес особливо приваблює шахраїв і шукачів легкої наживи;
- тенденція до монополізації банківської сфери;
- перехід банків на міжнародну систему фінансової звітності;
- міжнародний характер і глобалізація банківської діяльності.

При цьому виділяють три основні види регулювання: державне, наддержавне (міжнародне) та асоціативне [1, с. 84].

Для докризового періоду основна увага регулятора була зосереджена на підтримці платоспроможності та стійкості окремих банків – так званий «мікропруденційний нагляд». Застосування подібного підходу не дозволило врахувати ті системні взаємозв'язки між банками та іншими учасниками фінансового ринку, внаслідок яких в подальшому відбулося поширення кризових тенденцій на ринку[8].

В контексті забезпечення безпеки розвитку банківської системи особливого значення набуває макропруденційне регулювання. Як зазначає Коваленко В. [6], макропруденційне регулювання - це постійний процес, в межах якого відбувається мінімізація масштабу системного ризику, викликаного настанням макро- і мікро- ризиків, що впливають на банківську систему і на реальну економіку, що досягається шляхом узгодженості в діях, які приймаються регулятором, шляхом зниження проциклічності фінансової системи та простеження за взаємозв'язками між фінансовими інституціями.

Підхід до розбудови державного регулювання банківського сектору в першу чергу повинен включати регулюючу складову, яка реалізується через органи державної влади, що діють від імені держави, і які є основними суб'єктами регулювання. Друга складова представлена сукупністю, на яку діє регулюючий вплив, що складається з учасників банківського сектору і безпосередньо механізму регулювання.

Вважаємо за необхідне графічно представити систему регулювання та нагляду за банківським сектором з позиції забезпечення його фінансової безпеки (Рис. 1.), комплексна дія якої спрямована на:

- ідентифікацію та оцінку загроз внутрішнього й зовнішнього середовищ;
- прогнозування можливих кризових ситуацій у фінансово-кредитній сфері;
- розробка і застосування превентивних заходів, що виключають або знижують ризик;
- розробка і впровадження механізмів ефективного реагування на загрози.

Державне регулювання та нагляд за банківською діяльністю має бути цілеорієнтований на безпечний розвиток економічних відносин у банківському секторі та досягнення встановлених цільових орієнтирів в рамках висхідного економічного розвитку. У цьому зв'язку, державне регулювання та нагляд за банківською діяльністю має бути інтегроване в систему управління безпекою фінансової системи країни. Також, важливість, багатofакторність і складність проблеми фінансової безпеки банківського сектору, вимагають створення самостійного відповідального органу по її забезпеченню.

Пропонуємо наступні повноваження зазначеної структурної одиниці щодо забезпечення фінансової безпеки банківського сектору:

- розробка плану дій по забезпеченню фінансової безпеки банківського сектору;
- організація й координація взаємодії між суб'єктами регулювання;
- моніторинг загроз зовнішнього та внутрішнього середовищ, що деструктивно впливають на банківський сектор;
- ідентифікація джерел виникнення загроз фінансовій безпеці банківського сектору та каналів їх поширення;
- розробка переліку показників моніторингу фінансової безпеки банківського сектору;

ФІНАНСИ. БАНКІВСЬКА СПРАВА

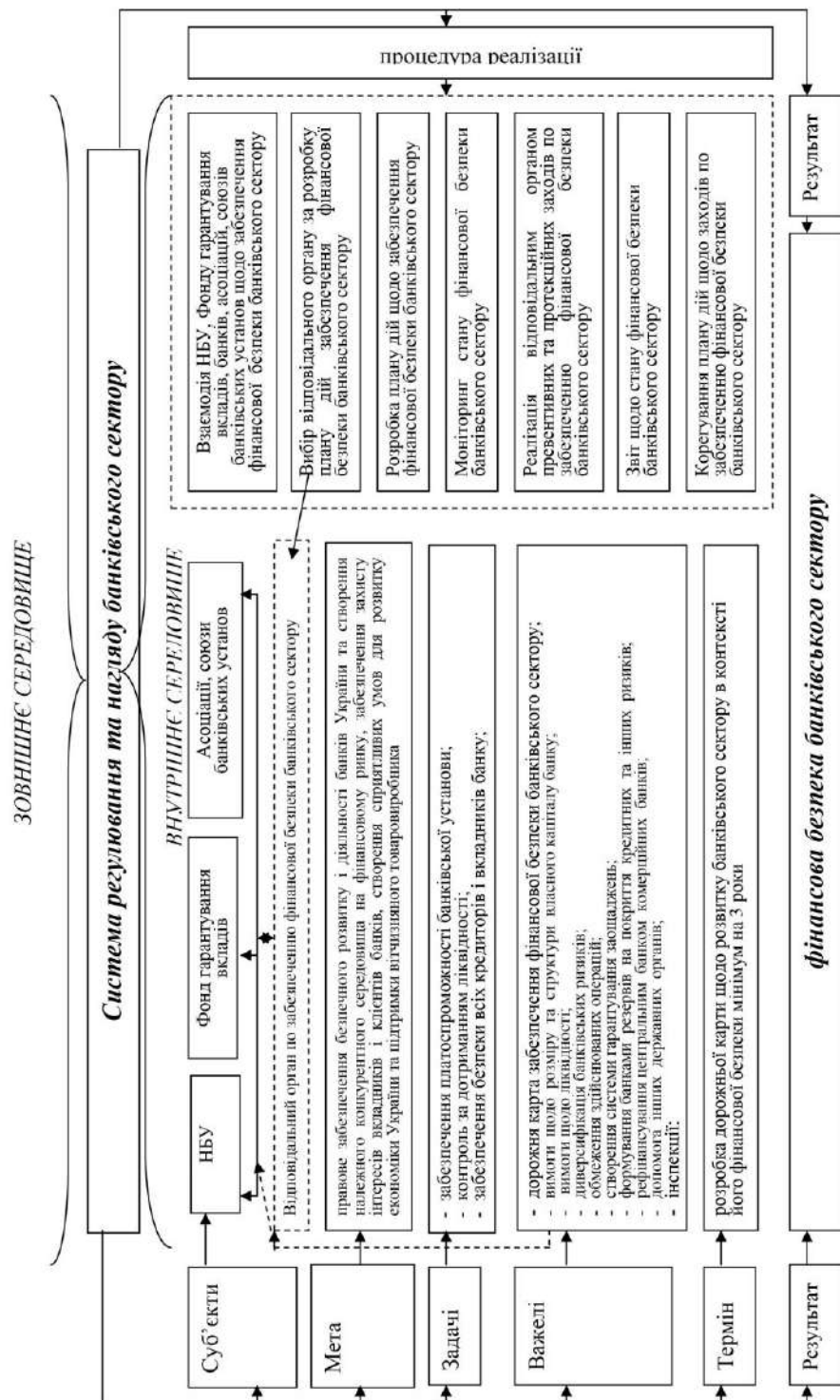


Рис.1. Теоретична конструкція системи державного регулювання та нагляду за банківським сектором

Джерело: побудовано автором

ФІНАНСИ. БАНКІВСЬКА СПРАВА

- збір, обробка й узагальнення інформації про зміну стану зовнішнього і внутрішнього середовищ банківського сектору;
- прогнозування збитків у разі реалізації деструктивного впливу загроз фінансовій безпеці банківського сектору;
- розробка плану заходів щодо нейтралізації негативного впливу внаслідок трансформації загроз фінансовій безпеці банківського сектору;
- експертиза проектів державного регулювання банківської діяльності, в частині їх впливу на фінансову безпеку банківського сектору;
- участь у розробці фінансової політики держави, а також документів, спрямованих на її реалізацію (у межах своїх повноважень).

Модернізація державного регулювання та нагляду за банківським сектором передбачає вдосконалення нормативно-правової бази його функціонування, і реалізується через такі інструменти як закони, кодекси, нормативи, методичні інструменти (Рис. 2). Варто зазначити, що використання різних засобів впливу з боку держави на функціонування банківського сектору піддаються алгоритмізації. Критерієм оцінки результативності застосування прямих та непрямих методів регулювання банківської діяльності може служити рівень фінансової безпеки банківського сектору. Дієвість та ефективність застосування регуляторів може бути представлена за допомогою багатофакторної моделі:

$$E = f(X, Y, Z, \dots, N),$$

де **E** - ефективність регулювання банківського сектору, **X, Y, Z, ..., N** - регулятори.

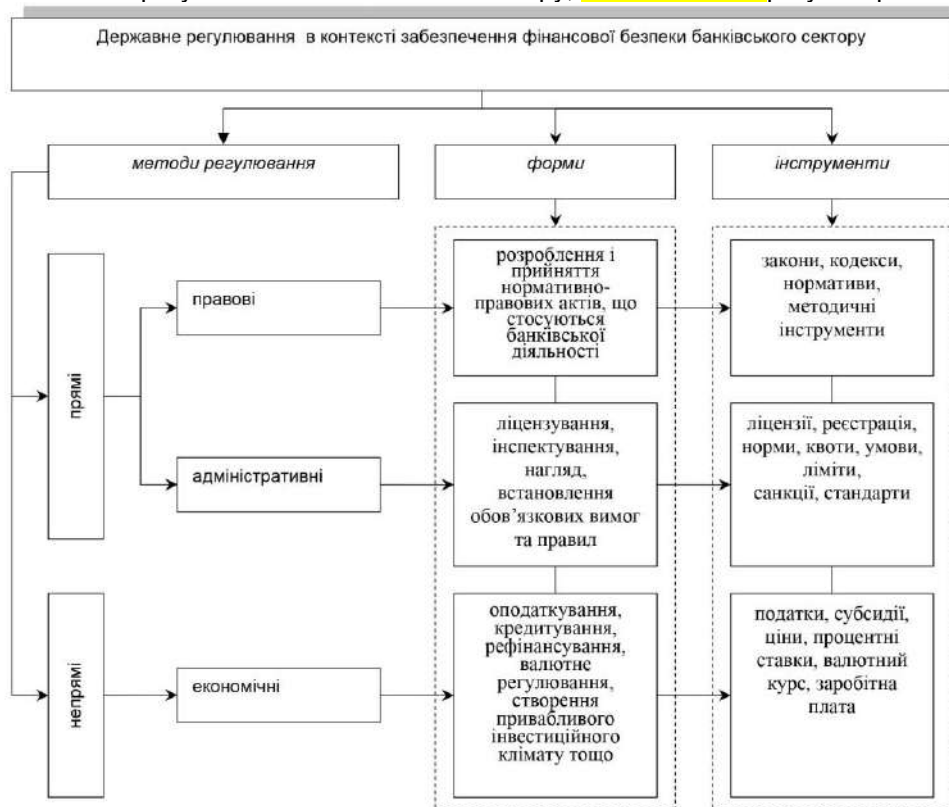


Рис. 2. Складові механізми державного регулювання банківським сектором в контексті забезпечення його фінансової безпеки

ФІНАНСИ. БАНКІВСЬКА СПРАВА

Інституційною платформою державного регулювання та нагляду щодо фінансової безпеки банківського сектору є встановлення «правил гри» для всіх її учасників.

Важливою складовою регуляторного впливу на банківський сектор з боку держави в контексті забезпечення фінансової безпеки його функціонування є моніторинг, що реалізується через діагностику загроз фінансовій безпеці банківського сектору, джерел їх виникнення та прогноз наслідків дії ідентифікованих ризиків. За результатами моніторингу можна передбачити трансформацію негативних впливів на функціонування банківського сектору та, на цій основі, обрати стратегію його розвитку з урахуванням комплексу заходів, спрямованих на попередження реалізації загроз фінансовій безпеці банківського сектору.

Проблема оцінки і прогнозування фінансової безпеки банківського сектору полягає в ускладненому кількісному вираженні, найчастіше, якісних характеристик соціально-економічної системи або зовнішнього середовища. Від інтерпретації даних залежить достовірність результатів оцінки в ретроспективному, звітному або майбутньому періоді, а отже ускладненим є й вибір ефективних методів та інструментів з управління фінансовою безпекою банківського сектору.

Під час обґрунтування вибору форм та методів регулюючого впливу держави вирішуються такі завдання:

- ідентифікація та оцінка деструктивного впливу на фінансову безпеку банківського сектору;
- моделювання трансформації виявлених та оцінених негативних впливів;
- моделювання та оцінка фінансових втрат банківського сектору внаслідок реалізації ідентифікованих загроз;
- вибір методів та інструментів нейтралізації ризиків на основі порівняння можливих збитків і ресурсних можливостей банківського сектору.

Висновки. Результати наукового пошуку дозволяють стверджувати, що державне регулювання та нагляд за банківським сектором є важливим елементом забезпечення фінансової безпеки банківської системи та фінансової системи країни в цілому. Україні необхідна ефективна модель державного регулювання банківського сектору, заснована на специфіці національних економічних умов та орієнтована на світові тенденції. Пріоритетним напрямком удосконалення державного нагляду за банківською діяльністю є його переорієнтація з констатації негативних тенденцій та наявності кризових ситуацій у банківському секторі на їх попередження.

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ФІНАНСИ. БАНКІВСЬКА СПРАВА

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**INFLUENCE OF THE SECURITY MARKET
 CONDITION ON THE COLLECTIVE
 INVESTMENT DEVELOPMENT**

**ВПЛИВ КОН'ЮНКТУРИ РИНКУ ЦІННИХ
 ПАПЕРІВ НА РОЗВИТОК КОЛЕКТИВНОГО
 ІНВЕСТУВАННЯ**

Urgency of the research. Studying the influence of Ukrainian security market condition on the development of the collective investment institutes is actual, because these institutes are the alternative to banks in the field of savings during the social and economic crisis.

Target setting. It is advisable to assess the impact of the dynamics of the main indicators of the security market condition on the strategic development of collective investment as an alternative under the conditions of population and business confidence decline to financial and credit system.

Actual scientific researches and issues analysis. In the scientific works of such scholars as Sv. V. Onyshko, S. V. Onyshko, L. L. Grytsenko, V. V. Roienko, O. I. Omelchenko, A. A. Kozlov and others, the theoretical and practical aspects of the financial market development in general and the security market in particular are being investigated.

Uninvestigated parts of the general matter defining. Researchers have not worked out yet the problem of formalization and comprehensive assessment of the security market condition indicators for modeling the collective investment institutions and nongovernmental pension funds.

The research objective. It is necessary to examine the current state of the security market and build complex multifactorial models of capitalization the collective investment institutions in order to make strategic directions of their development.

The statement of basic materials. Models of dependence of the total value of assets of domestic collective investment institutions and nongovernmental pension funds on the volume of stock issue, investment certificates of investment funds, bond trading in Ukraine and local loan bonds have been built. The strategic directions of collective investment development in Ukraine have been developed.

Conclusions. Under the conditions of the security market stagnation and decline of consumers' confidence to the financial system, the system of collective investments can, due to capitalization, provide the escalation of economic growth and overcoming the crisis in the financial and credit sector.

Keywords: security market; emission; share; bond; investment certificate; collective investment institutions; nongovernmental pension funds.

Актуальність теми дослідження. Дослідження впливу кон'юнктури ринку цінних паперів України на розвиток інститутів колективного інвестування є актуальним, оскільки вони є альтернативою банкам у сфері заощаджень під час соціально-економічної кризи.

Постановка проблеми. Доцільно провести оцінку впливу динаміки основних показників кон'юнктури ринку цінних паперів на стратегічний розвиток колективного інвестування, як альтернативи в умовах падіння довіри населення та бізнесу до фінансово-кредитної системи.

Аналіз останніх досліджень і публікацій. У наукових працях таких вчених, як Св. В. Онишко, С. В. Онишко, Л. Л. Гриценко, В. В. Росенко, О. І. Омельченко, О. А. Козлова та ін. досліджуються теоретичні та прикладні аспекти розвитку фінансового ринку в цілому та ринку цінних паперів зокрема.

Виділення недосліджених частин загальної проблеми. Дослідниками ще недостатньо опрацьовані проблеми формалізації та комплексної оцінки показників стану ринку цінних паперів з метою моделювання капіталізації інститутів спільного інвестування та недержавних пенсійних фондів.

Постановка завдання. Необхідно дослідити сучасний стан ринку цінних паперів і побудувати комплексні багаточинні моделі капіталізації інститутів колективного інвестування з метою розробки стратегічних орієнтирів їх розвитку.

Виклад основного матеріалу. Побудовано моделі залежності сукупної вартості активів вітчизняних інститутів спільного інвестування та недержавних пенсійних фондів від обсягів емісії акцій, інвестиційних сертифікатів інвестиційних фондів, торгів облигаціями України та облигаціями місцевих позик. Розроблено стратегічні орієнтири розвитку колективного інвестування в Україні.

Висновки. Коли відбувається стагнація ринку цінних паперів та поглиблюється недовіра споживачів фінансових послуг до фінансової системи, система колективного інвестування може за рахунок капіталізації забезпечити прискорення економічного зростання та подолання наслідків кризи у фінансово-кредитному секторі.

Ключові слова: ринок цінних паперів; емісія; акція; облигація; інвестиційний сертифікат; інститути спільного інвестування; недержавні пенсійні фонди.

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ФІНАНСИ. БАНКІВСЬКА СПРАВА

Urgency of the research. Nowadays, due to the crisis, present in the national economy, the security market is, like other financial markets, in the state of stagnation that prevents its further development. Thus, the two key domestic stock indexes PFTS and UX (Ukrainian Stock Exchange) during 2015 had a negative dynamics, and sank by 38.3 and 33.6% respectively, but in 2016 there was an increase – by 9.1 and 16.0% respectively [1]. The above-mentioned dynamics of stock indices fully reflects the state of the economic development, correlating with the trends of macroeconomic indicators, as the financial investments are realized by direct or indirect participation of the security market. Therefore, a comprehensive assessment of the influence of the security market conditions on collective investment is actual, taking into consideration the search of key determinants of economic growth.

Target setting. Due to the fact that in terms of anti-crisis management the assurance of national economy growth is a key direction of state financial policy, it is necessary to assess the impact of the main parameters of security market condition on collective investment.

Actual scientific researches and issues analysis. The problems of the financial market development in general and the security market in particular were analyzed in the works of such domestic researchers as Sv. V. Onyshko and S. V. Onyshko, who examined the theoretical aspects of the financial marketplace as a source of financial support for innovative development of Ukraine [2]; L. L. Grytsenko and V. V. Roienko analyzed the problems of the security market development in Ukraine in terms of financial globalization [3]; O. I. Omelchenko and A. A. Kozlov made a retrospective study of the formation and development of the security market [4].

Uninvestigated parts of the general matter defining. Scientists have not worked out yet the methodical and practical principles of comprehensive assessment of influence of the security market condition on the collective investment.

The research objective. The main objective of the study is the identification, comprehensive assessment and economic and mathematical modeling of the influence of security market condition on the investment activity of collective investment institutions in terms of search of the alternative sources of investment in order to develop strategic guidelines on the increase of collective investment potential in Ukraine.

The statement of basic materials. The financial sector of economics, both in the field of public and corporate finance, in the last three years experienced a number of shocks and crises, the most significant of which are the devaluation of the national currency in more than 3 times, increase of state debt by 75% as well as bankruptcy and liquidation of a number of banks and rescue of the biggest of them through nationalization. Because of these events, the trust of the population and business to financial system shook significantly that led to capital runoff and withdrawal of investment from business. We consider that the implementation of macroeconomic anti-crisis events is impossible without the investment potential of the security market, which is only developing and begins to get off the ground.

To determine the trends and prospects of the long-term development of the security market in Ukraine, it is necessary to make a comprehensive assessment of its condition and to develop the strategic objectives. The condition of the investigated market is formed by the interaction of security issuers, listed companies and traders, therefore it is appropriate to make an assessment of performance of issuers and traders on the security market.

According to official statistics in the years 2006-2015, we shall make assessment of performance of the main issuers on the security market (Fig. 1).

Thus, the issuing volume of shares at the end of 2015, compared to 2006, increased by 2.8 (+78.76 billion UAH), while the volume of the bond issue sank by 48.3% (-10.7 billion UAH) and the volume of investment certificates of share investment funds issue by 36.3% (-6 billion UAH). However, in 2015 issuing volume of shares decreased by 15.3% (-22.1 billion UAH), bonds – by 60.6% (-17.6 billion UAH), certificates of share investment funds – by 57.3% (-14.2 billion UAH). Reduction of emission activity of issuers reflects deepening of the crisis processes in the security market and the deterioration of its condition during 2015. It can be proved by the results of the analysis of the activities of

ФІНАНСИ. БАНКІВСЬКА СПРАВА

traders in the security market conducted according to the official statistical data for the last 10 years (Fig. 2).

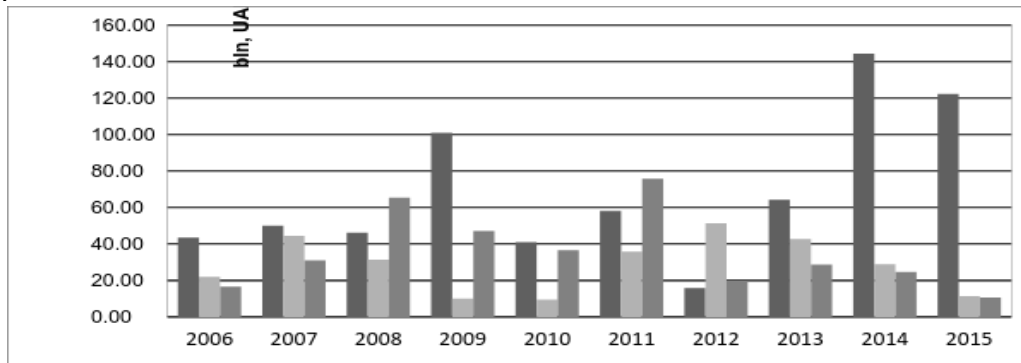


Fig. 1. Results of issuing activity in the security market, bln UAH*

* formed according to the data, given in [5]

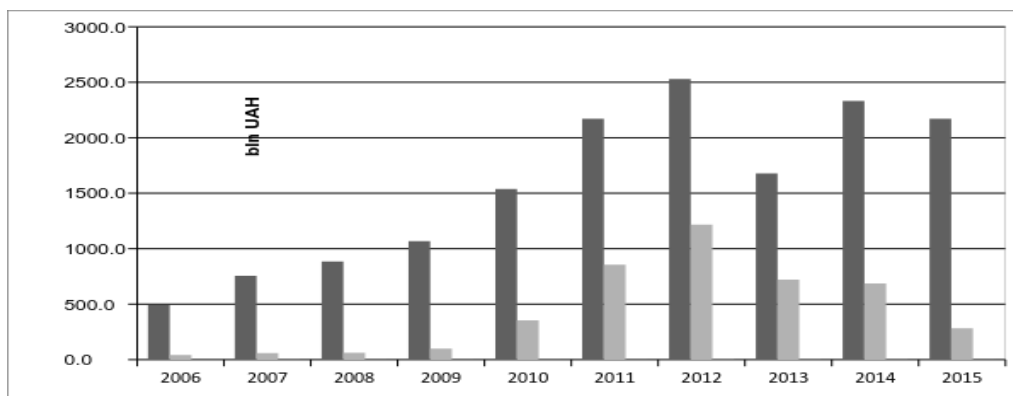


Fig. 2. Results of trade activity in the security market, bln UAH

* formed according to the data, given in [5]

Total trading volume in the security market during 2006-2015 increased by 4,4 times (+1679.9 billion UAH), including government bonds of Ukraine – by 6.9 times (+242.5 billion UAH), local loan stocks – by 29 times (+2.35 billion UAH). In 2015 total trading volume decreased by 6.8% (-159.3 billion UAH), including government bonds Ukraine – by 58.8% (-404.7 billion UAH) and local loan bonds – 40.9% (-1.7 billion UAH). Typical for the period 2009-2010 is the growth of trading volumes in government bonds of Ukraine in 3.6 times (+255.1 billion UAH), as an anti-crisis measure to overcome the global financial crisis of 2008-2009. However, during the years 2014-2015 state anti-crisis policy was implemented primarily through lending from the IMF, that's why the trading volumes of government bonds sank by 2.4 times (-404.7 billion UAH).

There are reasons to consider the main negative consequence of social and economic crisis that began in early 2014 in Ukraine and lasts until today, the loss of public confidence in the financial and credit system of the state, and it is therefore appropriate to investigate the prerequisites for the development of collective investment, represented by the collective investment institutions (unit and corporate investment funds) and nongovernmental pension funds (Fig. 3).

Over the last 10 years, the value of the non-venture collective investment institutions increased by 8.1 times (+9.8 billion UAH) and nongovernmental pension funds – by 16.6 times (+1.9 billion UAH).

Collective financing in the world is an important component in the structure of savings. In Poland for the last 5 years the volume of investment funds, invested by physical persons in nongovernmental pension funds, was about 80-100 billion USD [6].

ФІНАНСИ. БАНКІВСЬКА СПРАВА

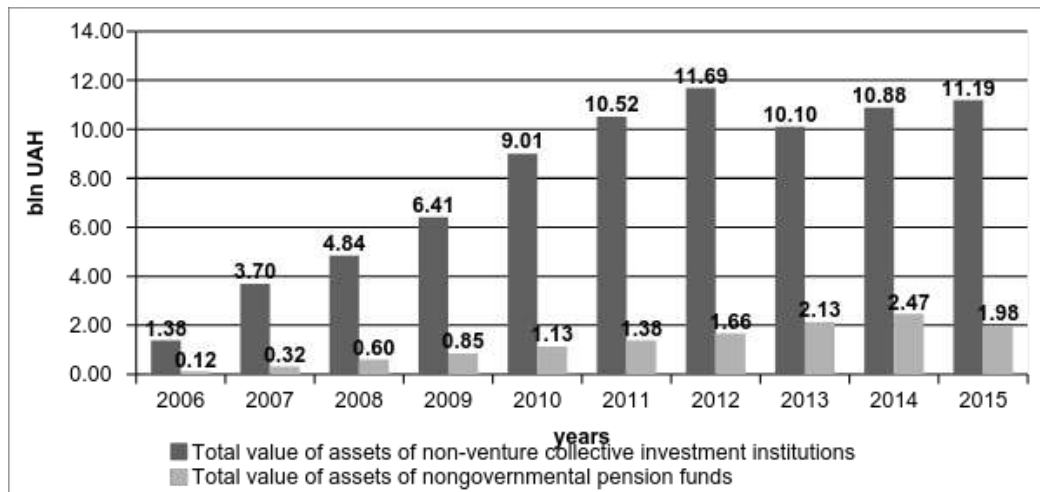


Fig. 3. Dynamics of assets value of collective investment institutions and nongovernmental pension funds, bln UAH*

* formed according to the data, given in [5]

To determine the influence of the security market condition on the collective financing, the total value of assets was taken as a resultant sign of non-venture collective investment institutions (Y_1) and nongovernmental pension funds (Y_2) respectively, and the resulting characteristics were the volume of registered shares issues (X_1), volume of bond issue (X_2), the amount of registered investment certificates of share investment funds (X_3), the volume of trading in the security market, respectively, by government bonds of Ukraine (X_4) and local loan bonds (X_5). All these values were taken in billion UAH. The results of modelling are given in Tab. 1.

Table 1

Parameters of multifaceted models of assets value of non-venture institutions of collective investment and nongovernmental pension funds, taking into account the security market condition*

Result	Y-crossing	Factor				R	R ²	t	F
		X ₁	X ₃	X ₄	X ₅				
Y ₁	1,923	0,037	0,006	0,008	-	0,89	0,80	4,85	7,83
Y ₂	-0,256	0,012	-	0,001	0,012	0,93	0,86	6,03	12,14

* calculated by the authors

Data, given in Table 1, show the strong correlation connection between factor and resulting characteristics, as the statistical criteria exceed a critical value. Thus, the increase of shares issue on 1 billion UAH can lead to the increase of value of assets of non-venture collective investment institutions by 37 million UAH, investment certificates of corporate investment funds by 6 million, and an increase in trading volume of government bonds of Ukraine – by 1 billion UAH can provide asset growth of investment funds by 8 million UAH. In percentage (by calculating the partial elasticity coefficients), the total growth of all factors by 1% could increase the cost of the non-venture collective investment institutions by 0.75%. So the increase of share issue, trading volume of government bonds of Ukraine and local loan bonds by 1 billion UAH, ensures the growth of total value of assets of nongovernmental pension funds by 12 million UAH (factor X₁), 1 million UAH (factor X₂) and 12 million UAH (factor X₃) respectively. In addition, the total growth of all factors by 1% can provide the value increase of nongovernmental pension funds by 1.2%.

Parameters of multifaceted models, given in Table 1, lay the foundation for further development of collective investment in Ukraine. Thus, using the moving average method, it was determined that in 2016 total assets value of non-venture collective investment institutions could sank by 5.3% (-563 mil-

ФІНАНСИ. БАНКІВСЬКА СПРАВА

lion UAH) and nongovernmental pension funds could increase by 25.8% (+164 million UAH). Development of long-term forecasts under the obtained models will be the basis for further research of the authors.

Conclusions. Therefore, the main strategic objectives (to be realized within 3-5 years) of collective investment development in Ukraine should be identified as the following: first, comprehensive stimulation of initial public offering and secondary public offering of domestic corporations to ensure the growth of registration volumes of shares issue; secondly, creation of conditions for the expansion of public placement of investment certificates of share investment funds; thirdly, by solving the problems of deficiency payment of the state budget or the Ministry of Finance of Ukraine, preference should be given to government bonds, which will ensure the growth of their trade; fourth, further deepening of decentralization processes in order to increase General Fund revenues of local budgets, that will ensure the expansion of public placement of local loan bonds.

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ФІНАНСИ. БАНКІВСЬКА СПРАВА

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**TAX POLICY AS A REGULATION
 INSTRUMENT OF RENEWAL OF THE
 DEBTOR'S SOLVENCY**

**ПОДАТКОВА ПОЛІТИКА ЯК ІНСТРУМЕНТ
 РЕГУЛЮВАННЯ ВІДНОВЛЕННЯ
 ПЛАТОСПРОМОЖНОСТІ БОРЖНИКА**

Urgency of the research. The urgent direction in the system of measures of crisis management which is regulated by the law on bankruptcy is the renewal of the debtor's solvency.

Target setting. The processes of renewal are positively influenced by social orientation and systematic nature of tax policy. Its methods include preferential tax regimes which are associated with the recognition of uncollectible payables in the process of debtor's recovery.

Actual scientific researches and issues analysis. In the scientific literature conceptual problems are determined with regard to the essence and effectiveness of taxes on income and value added taxes.

Uninvestigated parts of general matters defining. The imperfection of the legal and regulatory framework of accounting and its specificity in anti-crisis management necessitates requires its further study.

The research objective. The study includes an analysis of the effects of write-offs of uncollectible payables on taxation objects of income tax and value added tax.

The statement of basic materials. The consequences of debt write-offs which in tax inspectors' point of view entails adjusting the tax credit of value added tax-payer are ambiguous and, therefore, have a disputed nature. The temporal and contradictory order of the adopted legislation on value added tax for debtor enterprises is not systematic.

Conclusions. In order to improve the tax policy tools it is proposed to approve tax incentives on a permanent basis in bankruptcy renewal procedures.

Keywords: debtor; anti-crisis management; bankruptcy; uncollectible debt; tax

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Актуальність теми дослідження. Актуальним напрямом у системі заходів антикризового управління, що регулюється законодавством про банкрутство, є відновлення платоспроможності боржника.

Постановка проблеми. На процеси відновлення позитивно впливають соціальна спрямованість та системний характер податкової політики. До її методів входять пільгові режими оподаткування, які у процедурах санації дебітора пов'язані з визнанням безнадійної кредиторської заборгованості

Аналіз останніх досліджень і публікацій. В науковій літературі висвячені концептуальні проблеми щодо сутності та ефективності податків на прибуток та додану вартість.

Виділення недосліджених частин загальної проблеми. Недосконалість нормативно-правового забезпечення обліку та його специфіка в антикризовому управлінні зумовлює нагальну потребу в його подальшому дослідженні.

Постановка завдання. Дослідження включає аналіз впливу списання безнадійної кредиторської заборгованості на об'єкти оподаткування з податків на прибуток та додану вартість.

Виклад основного матеріалу. Наслідки операцій списання боргів, що спричиняють коригування податкового кредиту у платника податку на додану вартість за думкою податківців, є неоднозначні, і тому мають дискусійний характер. Тимчасовий та суперечливий порядок прийнятих законодавчих норм стосовно податку на додану вартість для підприємств-боржників не є системним.

Висновки. З метою удосконалення інструментарію податкової політики пропонується затвердження податкових пільг на постійній основі у відновлювальних процедурах банкрутства.

Ключові слова: дебітор-боржник; антикризове управління; банкрутство; безнадійна заборгованість; податок.

Urgency of the research. At the stages of crisis the management of the debtor is regulated by the Bankruptcy Law [1]; one of the relevant issues is the accounting and analytical aspects of payables. In the real economy sector in the conditions of pre-trial renewal and bankruptcy procedures, in particular at the stage of property disposal, the clarification of the debtor's assets and liabilities is carried out.

In the bankruptcy procedure the liquidation of the debt takes place according to a certain procedure (according to the timing of submission and the rules of adjusting the amount of requirements to the

ФІНАНСИ. БАНКІВСЬКА СПРАВА

debtor). As a result of this, part of the debtor's debt is a subject of writing off (Art. 12-21 of the Bankruptcy Law).

In terms of liquidation procedure of bankruptcy the writing off the debtor's debt is the result of his/her property insufficiency.

Target setting. In the aspect of accounting there is a number of issues regarding writing off the debtor's debt and the questions about adjustment of the value added tax and profit tax. Due to the fact that in terms of anti-crisis management the debtor carries out his economic activity mainly in the general conditions, the problems with adjusting the tax amounts arise, which are identical to the problems of a stable operating company. In addition, it is necessary to pay attention to the latest changes in the Tax Code in relation to debtor enterprises during their financial restructuring.

Actual scientific researches and issues analysis. A number of prominent scientists devoted their researches to the issues of the essence, functions and fiscal efficiency of the value added tax (VAT). Among them there are also domestic researches such as V. Andrushchenko, M. Bondar, T. Bochulla, F. Butinets, Z. Varnalius, O. Danilov, T. Efimenko, Y. Ivanov, M. Kotsupatry, A. Krisovaty, P. Melnyk, A. Sokolovskaya, M. Shigun, as well as works devoted to separate theoretical and practical problems of VAT (authors K. Bezverkhogo, S. Shevchenko). Proceedings on issues of income tax are widely represented in scientific literature. The fundamental contribution to the reform of the domestic economy which has a direct impact on the methodological principles of accounting and according to which the object of taxation of corporate profit tax is determined by the rules and accounting data belongs to prominent scientists L. Lovinsky and T. Efimenko. Accounting and analytical problems in the conditions of bankruptcy, in particular in the liquidation procedure, are considered in the works of F. Butinets, O. Galenko, O. Gluschuk, one of the recent works is the work of O. Kravtsova concerning the taxation of value added tax in the conditions of the liquidation procedure.

Uninvestigated parts of general matters defining. Basing on the priorities of bankruptcy law, which are primarily to restore the solvency of the company in order to repay its debts to creditors we consider it to be necessary to pay attention to accounting issues not only in the liquidation procedure but also at the stages of crisis management - in pre-trial and judicial renewal. The latest changes in the Tax Code about value added tax and income tax of the debtor are needed to be considered in detail.

The statement of the basic materials.

Part I. Tax policy regarding the formation of the taxation object of income tax.

Tax policy is an activity of the state in the field of taxes and is one of the components of economic and financial policy which is directed to fulfill the priority tasks of social development and strategic goals of economic growth. With the help of a certain tax policy it is possible to regulate socio-economic processes which in the anti-crisis management are aimed at saving the jobs and socially important goods of a company that has suffered significant financial difficulties.

Among the methods of tax regulation provided by the legislation in the legal sphere of bankruptcy some instruments are applied such as a moratorium on repayment of debts, including tax debts, the classification of debts and penalties that are paid in a certain order, delay in payment of taxes, in particular, the restructuring of tax debts. Such instruments of tax regulation in accordance with the rules of the Bankruptcy Law are of systemic nature. Bylaws or other legislation on specific issues related to the activities of debtors should be the sole basis, a complex in achieving the objective of crisis management. Let's consider the issue of tax regulation of writing off payables in detail.

Writing-off of the debt, in accordance with the Tax Code of Ukraine, may occur if such indebtedness is considered hopeless, the features of which are set in fourth paragraph 14.1.11. Art. 14 [2]. Recent changes have been made with the adoption of the number of laws which require a separate study. It should be noted that among the features of hopelessness the only one sign (in the Fiscal Service Letters) is used while determining the uncollectible payables is the delay in its repayment for more than three years [3]. In addition, it should be mentioned that the category of uncollectible payables, in contrast to the receivables, is absent in the regulatory accounting documents. However, in the

ФІНАНСИ. БАНКІВСЬКА СПРАВА

Tax Code in paragraphs 14.1.11 it is not stated that the features of hopelessness are related exclusively to receivables, therefore, we assume the possibility of their use also for payables which is important in the conditions of debtor's crisis management.

The writing-off of uncollectible debts affects the taxation object of income tax in the following way. In order to determine the object of taxation of income tax, due to reformatory innovations in accounting, it is envisaged to use the accounting data on income, expenses and financial results before tax (paragraph 44.2 of Article 44, Tax Code). The taxation object of income tax is determined by adjusting (increasing or decreasing) the financial result before tax, as determined in the financial statements of the enterprise in accordance with national (or international) accounting standards, for the differences that arise in accordance with the Tax Code (Art. 134). The adjustment of the financial result before tax by the amount of the write-off of uncollectible payables is not provided by the Tax Code. Thus, the emergence of uncollectible payables is not included in the list of tax differences in the formation of the income tax. However, at its write-off there is an increase in the financial result before taxation which is stipulated by several norms of the Accounting Standards:

- in accordance with the provisions of the National Accounting Standards 15 "Income" (p. 15) and 11 "Liabilities" (p. 5) the income is recognized as the amount of previously recognized non-repayable obligation, the amount of which is included in income of the reported period [4];
- such income is defined as other operating income,
- thus, it is taken into account in determining the financial result before taxation and, therefore, influences the taxation object of income tax.

Part II. Tax policy on value added tax in writing off uncollectible debts.

According to different forms of payments enterprise can gain tax liabilities or tax credit. It depends on obligations either on goods form or on monetary form.

Thus, in the case of write-off of trade payables, a number of unresolved issues arise one of which is related to the adjustment of the tax credit. A symmetrical issue is the adjustment of a tax liability when writing off uncollectible debts.

The problems in the corrections of taxes is an alternative interpretations of certain rules of the tax code. The views of tax inspectors and tax experts concerning taxpayers are often different in approaches of choosing a possible option. In detail, the issue of adjusting the tax credit and tax liability in cases of write-offs of the debt identified as uncollectible is set out in the following table 1.

In the first and fourth types of adjustments to the tax liability and tax credit arising from the write-off of uncollectible payables and receivables respectively in cash discussions do not generally arise. Considering writing off payables to the seller (the first case in the table) when the goods are not delivered to the buyer upon receipt of the advance, the seller has no legal basis for adjusting the amount of tax liabilities with VAT. If the buyer has transferred the advance, but has not received the goods (the fourth case in the table), then such a buyer, in connection with non-use of goods or services within the economic activity loses the right to accrue tax credit and should increase tax liabilities on the date of cancellation of accounts receivable.

The most controversial issue is the adjustment of the tax credit (case 2), when the money for the supplier are not listed. The main argument of the tax authorities (official bodies of the State Fiscal Service) is that goods (works, services) after the expiration of the limitation period become free of charge. The reason for this opinion is in the Lists of the Fiscal Service of Ukraine which have been drawn up for taxpayers for several years, the last in March 2016. However, there is no direct rule for adjusting the tax credit in the Code. Thus, Article 192 of the Tax Code, which contains a list of grounds for correction, does not contain the basis for the write-off of uncollectible payables. There are court decisions in the favor of taxpayers [5]. It is interesting that in case of writing-off uncollectible receivables (case 3 in the table), in a practically symmetric previous situation, the official opinion of the fiscal services is changing to the opposite: the seller has no legal basis for adjusting the amount of tax liabilities on value added tax at writing-offs receivables based on pp. 14.1.191 and Art. 186 of Tax Code [2]. Some authors believe that this approach relates to the double standards of the tax service [5].

ФІНАНСИ. БАНКІВСЬКА СПРАВА

Table 1

Comparative analysis of adjustment of credit and VAT liabilities in terms of uncollectible debts

Type of debt	The regulation of the Tax Code of Ukraine and the situation arising from payment or supply	Justification of opinion on adjustments
The monetary accounts payable which is the base the tax liability is calculated	<p>Art. 185 P. 187.1 of the Tax Code of Ukraine</p> <p>Advance payment received by the seller, but the goods are not supplied</p>	<p><i>Writing-off accounts payable</i></p> <p>Tax inspector's point of view Taking into account that the seller did not return the money previously received from the buyer as a pre-payment for the goods (services) if during the limitation period there is no actual delivery of the goods (services)</p> <p>the seller has no legal basis for adjusting the amount of tax liability with VAT when writing off payables.</p>
Commodity payables for which there is a tax credit	<p>Art. 198 P. 198.3 and P. 198.2 of the Tax Code</p> <p>Tax credit arises in cases when goods (works, services) are used in taxable transactions within the taxpayer's economic activity.</p> <p>Payment for the goods are not distributed to the seller (supplier)</p>	<p><i>Writing-off accounts payable</i></p> <p>Tax inspector's point of view Goods (work, services), after the expiration of the limitation period gain the status of received for free.</p> <p>Another point of view. However, there is no direct rule for adjusting the tax credit in the Code. There are court decisions in favor of taxpayers</p>
Commodity receivables, on which there is a tax liability	<p>Art. 185 and P. 187.1 of the Tax Code</p> <p>In the supply of goods under the general rule, a tax liability was charged</p> <p>Money for goods are not transferred by the buyer</p>	<p><i>Write off receivables</i></p> <p>Tax inspector's point of view <i>Given that the buyer did not return previously supplied goods/services to the seller and during the limitation period there was no payment for such goods/services, then, regardless whether the procedure of pre-trial settlement of doubtful receivables was conducted or not, the seller has no legal basis to adjust the amount of tax liabilities on value added tax at the write-off of accounts receivable.</i> P. 14.1.191 and Art. 186 of Tax Code</p>
Cash receivables that arise Tax credit	<p>Cash receivables arise when the buyer paid for the goods, but did not receive them.</p> <p>198.3 and 198.5 of the Tax Code</p> <p>The buyer transferred the advance but the goods were not received.</p>	<p><i>Writing off the receivables</i></p> <p><i>If the buyer at the date of transfer of the previous (advance) payment for the goods / services formed a tax credit, but during the limitation period such goods/services were not received from the supplier, then such a buyer due to non-use of goods/services within the economic activity loses the right to accrue tax credit and should increase tax liabilities at the date of writing off receivables where the tax base is determined on the basis of the cost of acquiring such goods / services.</i></p>

Adjustment of a tax credit influences the reduction of assets of the company - debtor and complicates its financial position. Repeatedly in the scientific literature arises the issue about the need for tax incentives for the enterprise in the context of crisis management which makes it possible to restore its solvency. At present there is a temporal order (from 1.01.2017 to 1.01.2020) of exemption from payment of value-added tax of the debtor's operations of the supply of goods for the purpose of its debts repayment to creditors in accordance with the restructuring plan. That is, "the taxpayer - debtor does

ФІНАНСИ. БАНКІВСЬКА СПРАВА

not apply the provisions of Section V of the Tax Code about the calculation of tax liabilities or adjustments of previously recognized tax liabilities and/or a dedicated tax credit according to such supply" (Section XX Transitional Provisions, part 2, Art. 46). The preferential arrangement for the debtor is valid if there is a restructuring plan in accordance with the Bankruptcy Law or the Law of Ukraine "On Financial Restructuring" [6], incidentally, the latter is temporary.

Significant contradictions in the decisions of the debtor's pre-judicial renewal are caused by such factors as duplication of the main provisions of the newly created Law "On Financial Restructuring" of the Law "On Bankruptcy"; the use of a supposedly "flexible" order through participation in pre-trial renewal of only a part of creditors, in contrast to the participation of all creditors, making a decision without a commercial court. Such processes in the context of temporary exemptions of value added tax provide an opportunity to conclude about incomplete and local-in-time nature of tax policy vis-a-vis the debtor company.

Taking into account the drawbacks mentioned above we propose: to use the signs of hopelessness provided by Tax Code for the recognition of uncollectible payables; to expand the list of features taking into account the features of the procedures of writing off payables in the context of debtor's crisis management in accordance with the rules of bankruptcy law; to introduce a preferential tax treatment (Art. 197 of Tax Code) for debtors in procedures regulated by the bankruptcy law on a permanent basis.

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ФІНАНСИ. БАНКІВСЬКА СПРАВА

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**PROBLEMS IN ADMINISTRATION OF TAX ON
REAL ESTATE OTHER THAN LAND IN
UKRAINE****ПРОБЛЕМАТИКА АДМІНІСТРУВАННЯ
ПОДАТКУ НА НЕРУХОМЕ МАЙНО ВІДМІННЕ
ВІД ЗЕМЕЛЬНОЇ ДІЛЯНКИ В УКРАЇНІ**

Urgency of the research. Real property tax is one of the newest payments, administered by the State Fiscal Service of Ukraine. Thus, there is a need for a detailed study of the tax application.

Target setting. Introduction of real property tax was unexpected for local budgets. After all, it is the first real local payment, supporting revenues of local communities. However, there are many contradictions in its administration.

Actual scientific researches and issues analysis. Issues of real property tax operations are revealed in scientific works of M. Karlin, N. Boboh, V. Vyshnevskyi, V. Chekin, S. Paranchuk and other scientists.

Uninvestigated parts of general matters defining. Fiscal assessment of actual results of the tax operations are not sufficiently described. Several years have already passed after the tax introduction. That is why there is a need to determine the first results of real property tax operations.

The research objective. The aim of the article is to study and estimate efficiency of fiscal operation of real property tax and define problematic aspects of its administration.

The statement of basic materials. The work argues pre-conditions of real estate taxation in Ukraine. It characterizes tax base, tax rate and beneficiaries. Basing on the data of the Ministry of Finance of Ukraine, we have analyzed cash flows to increase revenues of local self-governments. Dynamics of revenue from this tax makes positive impact on local budgets.

Conclusions. To improve the administration of property tax, it is recommended to solve the following problematic aspects. They are: 1) to complete formation of electronic database of taxes in 2017; 2) to develop a mechanism of real estate registration with elements of financial amnesty for rural population; 3) to freeze raise of tax rates because of economic poverty of population.

Keywords: tax system; property tax; total area of real estate.

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Актуальність теми дослідження. Податок на нерухомість є одним з наймолодших платежів які стягаються державною фіскальною службою України.

Постановка проблеми. Введення податку на нерухомість стало несподіванкою для місцевих бюджетів. Зрештою, це перший реальний місцевий платіж, який дозволяє покращити доходи місцевих громад. Існує багато протиріччя при його адміністрації які потребують удосконалення.

Аналіз останніх досліджень і публікацій. Питання проблематики оподаткування податку на нерухомість стало предметом наукових досліджень Н. Бобох, В. Вишневського, М. Карліна, С. Паранчука, В. Чекіна, та інших.

Виділення недосліджених частин загальної проблеми. Після введення цього податку в Україні вже пройшло декілька років. Саме тому існує необхідність визначити перші результати адміністрування податку на майно та його тенденції.

Постановка завдання. Метою даної статті є дослідження є оцінка ефективності фінансового введення податку на майно і виявити проблемні аспекти його адміністрації.

Виклад основного матеріалу. Висвітлено передумови оподаткування нерухомості в Україні. Охарактеризовано податкову базу, ставки податку та пільговиків. На підставі даних Міністерства фінансів України проаналізовано грошові потоки, які стали доходами місцевого самоврядування. Динаміка доходів від цього податку є позитивною для місцевих бюджетів. Запропоновано конкретні напрямки вдосконалення організації оподаткування.

Висновки. Для поліпшення адміністрування податку на майно, доцільно було б вирішити наступні проблематичні аспекти. 1. Завершити в 2017 році формування електронної бази даних податку. 2. Розробити механізм реєстрації нерухомості з елементами фінансової амністії для сільського населення. 3. Заморозити підвищення податкових ставок через зростання бідності серед населення.

Ключові слова: податкова система; податок на нерухоме майно; загальна площа нерухомості.

Urgency of the research. The tax system formation and reforming in Ukraine continues for twenty-five years. Implementing of the Western European living standards requires fundamental changes

ФІНАНСИ. БАНКІВСЬКА СПРАВА

in the tax system. First of all it concerns the development of single, coherent and clear strategy of taxation and formation of the state tax system on its basis. In Ukraine taxation of individuals' and entities' income has a relatively long history, but taxation of immovable property excluding land approves only few years, and this process is rather timid. The immovable property tax is one of the youngest compulsory payments in Ukraine, but in the future it considers as one of the most promising income sources of local budgets.

Target setting. It is necessary to identify trends in administration of the immovable property tax to create optimal conditions for its administration with the principle of social justice in taxation. There were several preconditions of this tax introduction. Firstly - European and world practice confirms the fact of advisability of administering such obligatory payment as budget-formed element. Secondly - it provides an opportunity for local authorities to form their own budgets without waiting for grants and subsidies from the state budget. Indeed, this is the first real local payment that local governments have in their possession with the colossal tax base. There is a single tax, but the tax base is not commensurate with the potential revenues from property tax administration. And the third - a significant reduction of deficits of almost all local budgets Ukraine seems the most realistic due to the gradual and balanced implementation of the property tax.

Actual scientific researches and issues analysis. The introduction of new taxes and fees is always the subject of lively and lengthy discussions. Such famous scientists as V. Andrushchenko, S. Varnaliy, Yu Ivanov, V. Oparin, A. Krysovaty, A. Sokolovskaya, L. Tarangul, S. Yuriy, V. Fedosov and others have dedicated their works to the research of effectiveness of local fiscal payments. Direct estimate of theoretical and methodological aspects and forecast calculations of immovable property tax introduction were implemented in researches of M. Carlin, N. Boboh [1], V. Vishnevsky, V. Chekina [2], S. Paranchuka [3] and others.

Uninvestigated parts of general matters defining. Without diminishing the contribution of scientists investigated these problems, the fiscal estimate of actual results of the tax administration is not highlighted enough. After the introduction of this tax in action several years have passed and there is a need to define tendentiousness of the first results of administration of the estate.

The research objective. The aim of the article is to study and estimate efficiency of fiscal operation of real property tax and define problematic aspects of its administration.

The statement of basic materials. The feasibility of introducing a property tax is substantiated in the works of many domestic researchers and analysts in the field of taxation. Background of its introduction, social status and definition of the tax base are the objects of study in numerous publications and are quite reasonably interpreted by the scientists. According to the view of V. Vishnevsky and V. Chekina, objects of real estate of natural origin are not a criterion of real solvency of the rich population, and their removing from the taxation leads to an apparent violation of economic efficiency and social justice [2, p. 51].

For the first time, officially, the probability of such a tax in Ukraine was declared in 2004. The law "About property tax" was published on the site of the Ministry of Finance of Ukraine [4], which actually laid the foundation for the introduction of tax on real property other than land which is currently administered. For the second time, at the state level, the property tax has already started talking in 2008. For almost ten years the rulers decided how and when to introduce innovations, such as the tax systems of developed countries. And the real shape the tax got in 2013, when there were made and approved relevant amendments to the Tax Code of Ukraine. And then it was finally defined the term of introduction of a property tax - January 1, 2014. Moreover, in the summer of 2014 the Ukrainians for the first time felt the "tax burden" of innovation. It is expedient to note that under the current law, the property tax accrued in one year and should have been paid in the previous year (excluding commercial real estate). Payers of this tax in 2014 were people who had owned enough volume apartments and individual houses, as the benefits were established in the range - 120 square meters and 250 square meters in accordance. It is clear that with such a formulation typical payers of property tax became owners of expensive housing in the suburbs and large apartments in new buildings. It is clear that this did

ФІНАНСИ. БАНКІВСЬКА СПРАВА

not give the expected fiscal impact on the budget. According to the State Fiscal Service of Ukraine (hereinafter SFS) income tax on immovable property other than land in 2014 was only 44.9 million UAH [5]. Considering the chronic lack of revenues, officials decided to expand facilities and improve the mechanism of taxation.

In 2015 and 2016, The Parliament of Ukraine has significantly expanded the tax base, thus creating a huge army of potential taxpayers. Increasing the tax base legislators held with all their inherent foresight. In fact, except dwellings for housing utility and utility room - garage, summer kitchen, and so on were included to taxable items. Owners of residential properties with a total area exceeding 300 square meters for apartments) and / or 500 square meters for individual houses, each of these residential buildings (or part thereof) except certain additional tax underpaid 25,000 USD per year. Owners of commercial real estate also were not forgotten - office space, retail space, warehouses were also in the tax base.

The definition of areas the real estate tax base causes many warnings of scientists. Although this question is debatable it has the right to life, as in this way accommodation in the Czech Republic and Poland is taxed. In developed countries, the tax base is the market value of the property. It is difficult to disagree with the opinion of S. Paranchuka that using the market value of real estate as a tax base that provides the most fair and accurate assessment, in terms of undeveloped real estate market of Ukraine, is premature [3, p. 80]. But at present, local officials do not hurry to use the cost of housing as the tax base. The reason for this, in our opinion, except for not developed real estate market is also unstable economic and political situation, and other factors that will not adequately determine the market value of real estate.

In 2016, the maximum marginal tax rate on real property could not exceed 3% (41.34 USD) of the minimum wage per 1 square meter.

Thus, the annual sessions of local councils can change the tax rate at its discretion, depending on the needs of financial resources or, for example, enhance their own political rating.

The first results of administration of the real estate property are shown on the Fig. 1. The dynamics of tax payment is growing every year. Especially revealing in this segment was 2015 where according to the Ministry of Finance of Ukraine the income tax increased in 16 times comparing with 2014 and amounted to 736.9 million UAH. The revenue plan for 2016 amounted to 1,200 million. USD, and the actual income tax for 2016 amounted to 1,418,900,000. UAH, which is twice more than in 2015 [6].

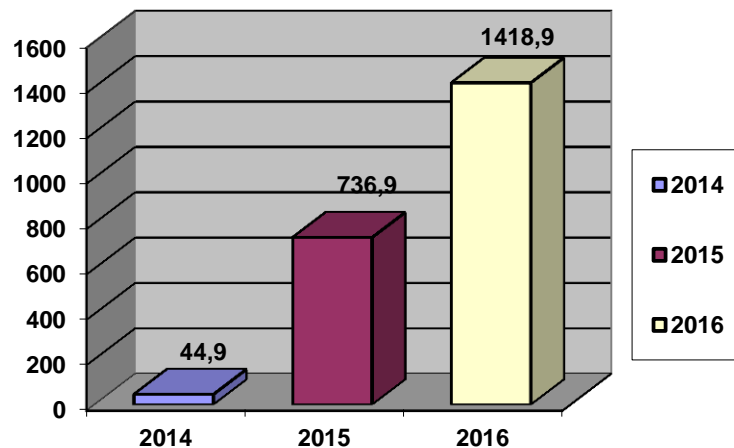


Fig. 1. The dynamics of tax on immovable property other than land in Ukraine, mln. UAH*

Source: summarized on the basis of [5; 6]

ФІНАНСИ. БАНКІВСЬКА СПРАВА

Thus, due to the results of tax administration presented the reasonability of its implementation and fiscal effectiveness is not doubted. For local governments, this is one of the few taxes which as at the base of tax and so in the categories of taxpayers may either expand or narrow the fiscal efficiency of its use.

Since all elements of taxation are inherent to the real estate tax, we should not miss the privileges granted in the calculation of the tax to individuals. Therefore, comparing to 2014 in of 2015-2016, the areas that are not taxed twice reduced - according to 60 square meters for apartments and 120 square meters for individual houses. It is worth knowing that preferential areas under the administration of tax apply only to residential real estate, so commercial real estate is taxed with "first meter". Moreover, the Code predicted that the privileged categories who do not pay this tax are large families, families of caregivers of orphans and children, deprived of parental care, if the family has one such object, etc. Innovation and change, especially if they affect the decrease in income of payers cause resistance. We absolutely divide the opinion of M. Karlin and N. Boboh that Ukraine has not had any experience in recent decades in the taxation of real estate, the attempt to introduce this kind of tax got clearly negative reaction and stiff resistance, because socially it is one of the most dangerous taxes [1, p.134]. It is not surprisingly, that in the first place, many individuals are trying different ways to reduce the payment of this tax. In our opinion, it is advisable to distinguish three main reducing directions, although there may be more:

- division of property between the owners of a proportional share;
- simply not registering of property, especially chapels, barns, outbuildings, garages, etc.
- ignoring notices in the case of incorrectly entered personal data or data about real estate and more.

If the division of property between family members is actually legitimate way which avoids the payment of the real estate tax then any other way only regards the extension of terms of payment of tax and even with the possible application of penalties.

According to paragraph 126.1 of the Tax Code of Ukraine in case of nonpayment of the agreed amount of tax within 30 days the amount of the penalty will be - 10% of the repaid debt, more than 30 days - 20% [7].

We should not forget that there is a rule p.102.1 of the Tax Code of Ukraine which allows authorities to charge taxes for 1095 days from the occurrence of the tax liability. Actually it is three years.

Based on the evaluation of experience, the actions of a fiscal service charges will certainly happen and most likely with the use of penalties. What result we will get from this tax delay is unknown, but it is likely to expect a lawsuit and expensive legal costs in case of disagreement with the position of tax authorities.

Clearly, this can be avoided by using legislative norms that enable a taxpayer to contact the tax office at the place of residence for data verification. Thus, using the right to data verification, the citizen of Ukraine will fulfill the norms of article 67 of the Constitution of Ukraine - to pay taxes in the manner and amount established by law. [8] As a result of verification, the taxpayer and responsible inspector can really test the area of housing, benefits, tax rate and property owners. Those taxpayers who did not receive the message and did not pay taxes for 2015-2016 years, and have the obligation, have the right to make data verification in the tax office at the place of registration and pay the tax for prior years without penalty. Indeed, in our opinion, if the message was not presented in time, there is no object to penalties.

For the third year there is a problem of extremely slow process of calculating the real estate tax. And it does not depend on the payers, but concerns the state responsibility. The representatives of local government fill an electronic database of the real estate tax of payers slowly for various reasons, and, in fact, it is the primary source for identifying the potential payers. Thus, not all taxpayers received a message in 2015-2016 year, but only the owners of the property, information of which is contained in the State Register of Proprietary Rights to Immovable property, that introduces electronic information on real estate since 2013. The information about the significant number of real estate

ФІНАНСИ. БАНКІВСЬКА СПРАВА

owners can still found in paper format in the local councils. According to the expert calculations of employees of the State Fiscal Service, register of taxpayers is only half full, although information is constantly updating and supplementing. Another problem which also, in our view, partially hinders the process of administering the real estate tax - a constant flow of personnel and reorganization processes in the State Fiscal Service of Ukraine. Unfortunately, this specific problem affects the entire tax system and its solution is highly desirable from the standpoint of the state - to improve the level of expected revenue administration at all levels.

But there are also positives in the tax administration. On the State Fiscal Service of Ukraine site we can see the algorithm for calculating the tax on real property other than land, with many examples. This information is quite useful and simplifies the procedure of taxable understanding of its application. However, the mobility and efficiency of state fiscal service employees in amending even these examples could have been better.

For specialists in taxation it is not a problem, but for a simple taxpayer to calculate the tax in 2016 or 2017 based on outdated data seems unrealistic. All data in the calculations are at the date of 07.04.2013. And since that time the tax base, favorable areas and tax rates have changed. Based on the foregoing, we consider it appropriate to edit submitted information in accordance with applicable law annually.

What awaits taxpayers in real estate in 2017? We would not forget that in 2017 individuals pay tax on residential and commercial real estate in 2016. First of all, local governments can not increase the reduced area at its discretion. Thus, on the whole territory of Ukraine there will be the only preferential standard – 60 square meters for apartments and 120 square meters for individual buildings. However, this will not touch the housing which is five times higher than the tax-free area or used to generate income - rent, lease, etc. The maximum limit of the tax rate increased to 3% of the minimum wage, although this rate may be reduced by decision of the local government. Also, legislators prohibited providing individual preferences on payment of property tax. But still there is a possibility of local governments to identify certain social group by the status or by level of financial security or by age (for example – people with low income, pensioners, members of anti-terrorist operation, etc) in order to provide benefits. Although it is worth noting that a lot of communities, particularly rural councils, have gone the other way - determined the rate of property tax in 2015 at a zero rate. According to the State Fiscal Service of Ukraine almost 300 village councils adopted such decisions. As for the budget of the community it's a great disadvantage, because they deprive themselves of real income, and on the other hand, these funds are still available to their owners. Conducting the analysis of application of property tax we can see many contradictions. But as this tax belongs to local budgets, so it is necessary to respect and accept the decisions of each community on the feasibility of administering such a tax. And in this case, local communities must be prepared to reduce their incomes and opportunities of budget funding. Hopes for government subsidies of state budget are meager. Because the decentralization of the budget process just involves the self-finance all the needs of the community through internal sources of funding.

In connection with the entry into force from January 1, 2017 the Law Ukraine from 20.12.2016 №1791-VIII "On Amendments to the Tax Code of Ukraine and laws of Ukraine to ensure the balance of revenue in 2017." [9] the rate in 2017 decreased to 1.5% of the minimum wage (48 UAH). In addition, increasing the minimum wage from 01.01.2017 till 3200 USD, can double the amount of revenue from property tax, even at a reduced maximum interest rate (1.5% of the minimum wage). However this may be, only in July 2018, when the tax for 2017 would be accrued.

Conclusion. As a result of the material under revision we can state the the fact that the property tax for its short history confirms its fiscal efficiency – with the dynamics of the annual growth of proceeds. The time will come and electronic database of registration of real estate objects will be fully completed and then the tax will be one of the largest potential source of local budget filling. But local governments will decide on their own whether the communities need this tax.

ФІНАНСИ. БАНКІВСЬКА СПРАВА

Therefore, to improve the administration of the tax on real property other than land, it would be necessary to solve the following problematic aspects:

- to complete in 2017 the formation of an electronic database of tax paid;
- to develop a mechanism of independent facility construction registration with elements of financial amnesty for the rural population;
- to refuse from the annual additions and guidance to local authorities on tax administration;
- to freeze raising the tax rates because of the further economic impoverishment of the population.

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ФІНАНСИ. БАНКІВСЬКА СПРАВА

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B. S. Shuliuk, Candidate of Economic Sciences**В. С. Шулюк**, к. е. н.**FINANCING AND ORGANIZATION OF PUBLIC PROCUREMENT IN UKRAINE: PROBLEMS AND DIRECTIONS OF SOLVING****ФІНАНСУВАННЯ ТА ОРГАНІЗАЦІЯ ДЕРЖАВНИХ ЗАКУПІВЕЛЬ В УКРАЇНІ: ПРОБЛЕМИ ТА НАПРЯМИ ВИРІШЕННЯ**

Urgency of the research. The importance of the study and improvement of public procurement system in Ukraine in the context of applying international principles of public procurement policy is determined by the unstable economic development of the country, ineffective activities of economic structures and inefficient use of financial resources.

Target setting. The current public procurement system is in its infancy and is accompanied by unresolved problems concerning legislative direction, the regulation of planning, control of the responsibility of subjects of public procurement and so on. Therefore, there is a need to build new models of state procurement, that would facilitate the sustainable socio-economic development of the state.

Actual scientific researches and issues analysis. The scientific works of such scholars as N. Bondarenko, I. Demyanova, S. Naumenko, N. Topolenko, I. Fedorova, O. Shatkovskiy and others deal with peculiarities of the organization and funding of public procurement.

Uninvestigated parts of general matters defining. Scientists did not work out enough the issue of defining ways of increasing the efficiency of public procurement system in Ukraine in order to save public funds, ensuring free competition environment and economic growth in general.

The research objective. The article aims to highlight the current practice of the public procurement system organization, define current problems and directions of their solving concerning their financing and organization under conditions of establishment of market management type in Ukraine.

The statement of basic materials. The article substantiates the need for budget financing of the system of procurement of goods, works and services for state needs. The principles of effective functioning of public procurement system on the basis of the best achievements of world experience are defined. The main causes of inefficient process of organization and funding of public procurement have been found and the strategic directions of their solution have been outlined.

Conclusions. An effective public procurement system should be based on the principles of competition, transparency and non-discrimination. This will help to save public funds, to ensure the most transparent and open process of their spending, that of course, will increase the degree of public confidence in state.

Keywords: public procurement; budget funds; government orders; tenders; financial and public control.

Актуальність теми дослідження. Важливість дослідження і удосконалення системи державних закупівель в Україні в контексті застосування світових принципів державної закупівельної політики визначається нестабільним економічним розвитком країни, нерезультативною діяльністю господарських структур та неефективним використанням фінансових ресурсів.

Постановка проблеми. Діюча система державних закупівель перебуває на стадії становлення та супроводжується невирішеними проблемами щодо законодавчого спрямування, регламентації планування, контролю відповідальності суб'єктів держзакупівель тощо. Тому існує потреба у побудові нових моделей організації державних закупівель, які б сприяли забезпеченню сталого соціально-економічного розвитку держави.

Аналіз останніх досліджень і публікацій. Наукові праці таких вчених, як Н. Бондаренко, І. Дем'янова, С. Науменко, Н. Тополенко, І. Федорова, О. Шатковський та інші мали справу з особливостями організації та фінансування державних закупівель.

Виділення недосліджених частин загальної проблеми. Науковцями ще недостатньо опрацьовані питання щодо окреслення напрямів підвищення ефективності функціонування системи державних закупівель в Україні з метою економії державних коштів, забезпечення вільного конкурентного середовища та економічного зростання в цілому.

Постановка завдання. Стаття покликана висвітлити діючу практику організації системи державних закупівель, окреслити існуючі проблеми та напрями вирішення щодо їх фінансування та організації в умовах становлення ринкового типу господарювання в Україні.

Виклад основного матеріалу. У статті обґрунтовано необхідність бюджетного фінансування системи закупівель товарів, робіт, послуг для забезпечення державних потреб. Визначено принципи ефективного функціонування системи державних закупівель з урахуванням кращих здобутків світового досвіду. З'ясовано основні причини неефективного процесу організації та фінансування державних закупівель, а також окреслено стратегічні напрями їх вирішення.

Висновки. Ефективна система державних закупівель повинна базуватися на принципах конкуренції, прозорості, недискримінації. Це дасть змогу заощадити державні кошти, забезпечити процес їх витрачання максимально гласним і відкритим, що, безумовно, буде сприяти підвищенню ступеня довіри громадськості до держави.

Ключові слова: державні закупівлі; бюджетні кошти; державні замовлення; тендерні торги; фінансовий та громадський контроль.

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ФІНАНСИ. БАНКІВСЬКА СПРАВА

Urgency of the research. Successful development of market relations in Ukraine requires the creation of favourable investment climate, creation of innovative technologies, concentration of material, financial, scientific and technical resources for multilateral modernization and reconstruction of production facilities, creation of social and economic system that can lead to the global economy. The system of public procurement can be an effective tool for concentration of financial resources of the country in order to implement scientific and technical, innovative, socioeconomic programs.

Target setting. Creation of conditions for effective functioning of public procurement system is an important issue for our country. Such procurement process is accompanied by unsubstantiated assessment of requirements in public procurement, that does not ensure transparency, openness, competition and effective use of budget funds. So far as these problems affect national economy, they need to be solved by strengthening the control over the targeted use of budget funds and modernization of public policy in the sphere of formation and placement of orders, increasing their budgetary, organizational and administrative efficiency.

Actual scientific researches and issues analysis. Public procurement is the subject of investigations of both foreign and domestic experts. This is due to the complexity of procurement procedure realization and importance of procurements in general for the socioeconomic needs of the country. Scientists who researched issues of financing and organization of public procurement are the following: N. Bondarenko [1], I. Demianova [1], S. Naumenko [2], N. Topolenko [3], I. Fedorova [4], O. Shatkovskiy [5] and others.

Uninvestigated parts of general matters defining. In general the above mentioned scientists' research results contributed to an improvement of economic and legal mechanism of public procurement. However, not all financial and organizational aspects of public procurement problems are fully solved, that requires further research in this area.

The research objective. The purpose of the article is to highlight the role, tasks and principles of public procurement system and to outline current problems and ways of solutions of their financing and organization under conditions of establishment of market management in Ukraine.

The statement of basic materials. The need for budget financing of the system of procurement of goods, works and services for government needs is caused by the presence of production spheres, which are of national importance, particularly those with high capital intensity, high-risk, remote economic effect. So, in the world practice separate sectors of the economy, the social and industrial infrastructure facilities are traditionally financed by means of the budget funds and new innovative industries, that define the scientific and technological progress and promote fundamental structural changes in the economy, are developed.

In many countries the organization of procurement for public use is based on similar general principles. Almost all the documents governing the procurement of various countries note that the main difference from public procurement conducted by commercial sector and individuals – is that they are not carried out at the buyer's own funds, and the taxpayers' money. Unlike the private sector, acting in their own interests in case of public procurement, the procurement of goods and services is provided by a third party – state officials. In these circumstances, there is a wide scope for inefficiency and abuse. This means that in case of public procurement, special requirements for the organization of the procurement process should act. Accordingly, most procurement mechanisms that are used in various countries are aimed at addressing this problem.

Today, almost all democratic countries declare that the mechanism of public procurement should be based on two basic principles: the economy and justice (Table 1). The importance of these principles for the process of public procurement and the mechanism of their implementation shall be reported to all government customers, the final recipients of relevant benefits, as well as to suppliers and contractors environment.

Any purchases, regardless of the amount and volume of goods, should be based on equality and openness not only in theory but also in practice. They should provide equal opportunities to all bidders

ФІНАНСИ. БАНКІВСЬКА СПРАВА

through the use of open and conventional channels of information. The procedures should be clearly defined and any changes in the rules should be communicated to all participants.

Table 1

The basic principles of public procurement mechanism*

No.	Name of the principle	Content of the principle
1.	Equality	Providing equal opportunities to all applicants
2.	Honesty	Minimizing corruption and patronage
3.	Economy and efficiency	Getting the goods and services at low prices should be periodically compared with the estimated data and similar transactions; revision of accumulated reserves is needed
4.	Effectiveness	It is necessary to check periodically the implementation of purchase plans in order to stop activities which do not give result.

*Prepared by the author

In Ukraine, an important problem in the system of budget financing procurement of goods, works and services for state needs is the issue of ensuring its effectiveness and efficiency. Limited financial resources of the government against the backdrop of acute crisis tendencies in the economy acutely put the problem of common methodological approach to quantitative methods for evaluating the effectiveness of budget financing procurement system and the reliability and accuracy obtained during implementation of the results.

Current procurement funding mechanism in domestic practice does not ensure fully the task concerning elimination of inefficient budget allocation because it is more regulated and accurately formed only at the stage of public order. Thus the process of goods and services procurement for government needs is accompanied by violations of procedures and non-transparency of tenders, lack of funding. As illustrated by Fig. 1, during 2011-2015 the number of open trades decreased and the number of requests for price quotation during the public procurement of goods and services reduced. In addition, it can lead to inefficient use of public funds as a result of failure to obtain the benefits from purchased goods, performed works and provided services.

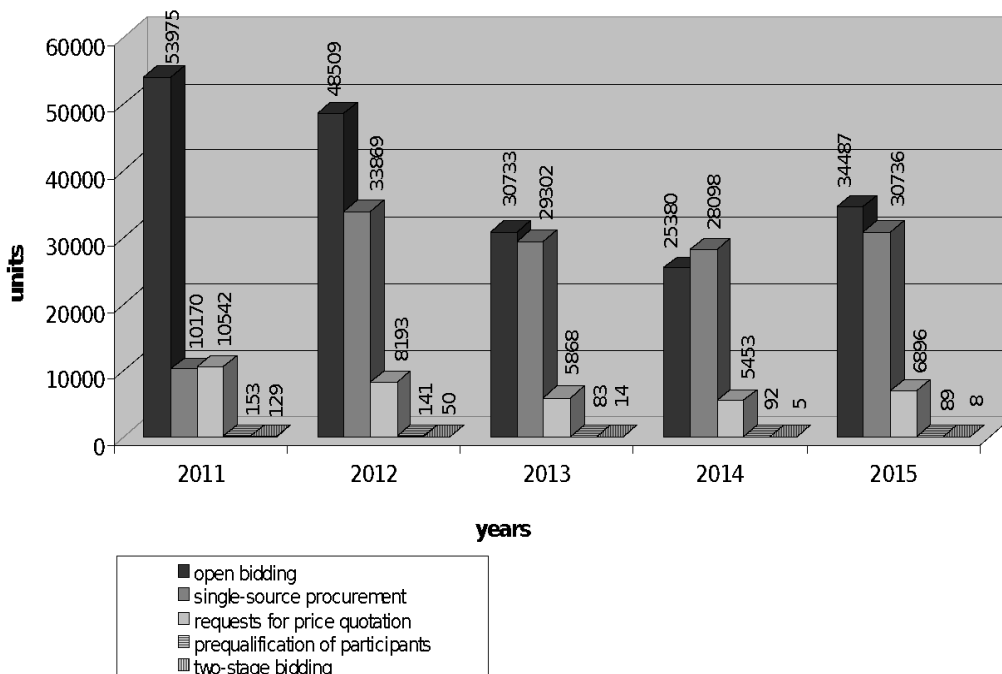


Fig. 1. Information on public procurement of goods, works and services*

*Prepared by the author based on references [6]

ФІНАНСИ. БАНКІВСЬКА СПРАВА

The main reasons for inefficient process of organizing and financing procurement for government needs are the following:

1. The absence of an authorized body that has the Unified Register of contracts for the supply of goods for state needs and progress of their execution; can monitor procurement activities of public purchasers; considers disputes on public procurement in the pre-trial order and so on.

2. Gaps in the methodology of forming tender (competitive) conditions. Mechanisms and procedures of tender (competitive) condition formation do not include all the necessary factors that affect the efficiency of procurement, namely objective criteria for assessing the quality of purchased products are not established; the responsibility of officials for meeting deadlines for each stage of the procurement procedures is not assigned; standard forms of contracts which contain basic provisions and standards required for usage in contracts to supply goods and services to the state are absent; requirements for qualification of tender committee members are absent.

3. Failure to comply with economical efficiency of the procurement process. There is no precise formulation of the conditions under which a decision concerning the selection of a procurement mechanism is made. While forming conditions of the tenders not all of the factors, that may affect the delivery, transportation costs, installation, maintenance and other costs, are provided.

4. There is high probability of creating discriminatory conditions of competitive bidding as there are no procedures for receiving, registration and storage of competition (tender) applications, the administrative procedures of making decision concerning determination of the winner, specific criteria for determination of value of the deposit. A request for the examination of contracts with the relevant authorities in case of the absence of objective assessing criteria creates the conditions for making decisions primarily based on subjective opinion of an officer.

5. Gaps in the budget system functioning results in untimely or incomplete procurement financing, disruption of supply terms.

6. Lack of professional personnel for training and retraining of specialists engaged in procurement for state needs, financial and procedural control within public procurement area.

As a result, these problems cause low productivity and inefficiency of public procurement and lead to direct losses of budget funds and failure to achieve the expected socio-economic results. The situation becomes more complicated due to the absence of clear concepts of economic development and public policy priorities, that does not allow to use limited public resources effectively. So today it is extremely important to solve these problems. This will help to link certain strategic priorities with expected budget resources in the short-term period and in the medium- and long-term perspective. So, to improve procurement for public needs the following measures should be implemented:

1. To develop flexible funding mechanism for public procurement, which can respond to changing market conditions, to provide essential social needs in case of the most efficient allocation of budget resources.

2. To create a single information resource in order to ensure the greatest transparency, openness and authenticity of information concerning procurement. For this it is necessary to develop the procurement registers, to make life cycle contracts with establishing a fixed purchase price in case of implementation of public and private partnership projects, to strengthen control in procurement area etc.

This unique resource should include the possibility of collecting, storing, displaying previously posted information and carrying-out of an analysis of obtained data that provides the greatest transparency, openness and accountability of the financial activities of public authorities and members of the procurement process that enhances the effectiveness of the financial mechanism of public procurement.

3. To monitor the effectiveness of the financial budget allocation through the use of tools such as the current financial planning, assessment of procurement starting (maximum) price and the contract price, the use of standard contracts and library of the contracts, work with claims and control of contracts ensuring, forming of procurement committees, the use with reference to each other methods of state and public control etc., that increase the efficiency of the public procurement financing mechanism.

ФІНАНСИ. БАНКІВСЬКА СПРАВА

4. To evaluate the effectiveness of the financing mechanism of the state order that characterize: frequency of use of placing order procedures; the degree of environment competitiveness in the sphere of public orders financing; average value of concluded public contracts; saving budget funds.

The implementation of these proposals will help to improve the process of financing and organization of procurement for state needs, which will allow to stabilize and ensure rapid social development of the country in the future.

Conclusions. Thus, budget financing of procurement system, on the one hand, allows to solve the problems of socio-economic development of the country, on the other hand – increases the revenues of budgets of all levels and provides strengthening of financial and economic positions of economic entities – recipients of budget allocations, is an effective mechanism of their support and is the source of funds that can be directed by them for their development goals.

The most significant factor in the development of the financial mechanism of public procurement is social and economic policy of the government implemented in competitive market conditions. Introducing a balanced government policy, taking into account peculiarities and structure of national economic complex, aims to improve and strengthen of market mechanisms of economic and social relation development, to improve the country's image, to stimulate sustainable development of Ukraine.

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ФІНАНСИ. БАНКІВСЬКА СПРАВА

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V. F. Puzyrnyi, Doctor of Legal Sciences,
Associate Professor**TAX MANAGEMENT OF LARGE TAXPAYERS
IN THE LIGHT OF COOPERATION EVOLUTION
WITH FISCAL AUTHORITIES (DOMESTIC AND
FOREIGN EXPERIENCE)**

Urgency of the research. *Issues of tax management of large taxpayers in the light of cooperation evolution with fiscal authorities on the basis of domestic and foreign experience are highlighted. Offers on the improvement of fiscal management policy in the sphere of tax management of large taxpayers in Ukraine have been developed.*

Target setting. *The article is aimed at investigation of problems of Ukraine's tax policy in the context of reformation and change of taxation rules, principles and approaches to the methods of state budget replenishment, means of tax discipline achievement, etc.*

Actual scientific researches and issues analysis. *The works of such well-known economists, lawyers, financiers as A. S. Vatamaniuk, Ie. V. Grosheva, V. P. Hoy, O. V. Klymenko, V. V. Kohotov, Iu.S. Makhynich, I. V. Leshchukh, L. A. Solovieva, O. Iu. Timantsev are dedicated to the issue of organization of work with large taxpayers.*

Uninvestigated parts of general matters defining. *Problems of genesis and evolution of tax management programs for large taxpayers, both in Ukraine and abroad, remain insufficiently elaborated.*

The research objective. *To analyse the establishment of regularities in the evolution of tax management of large taxpayers in Ukraine by means of definition of the stages of work organisation of fiscal authorities with large taxpayers in order to integrate the best practices of fiscal management in tax activity of the Office of Large Taxpayers of State Fiscal Service of Ukraine.*

The statement of basic materials. *Economic growth of business makes an increasing impact on other relations and large enterprises become an independent object of state's economic and legal policy. Becoming a leader in tax deductions, states identify large business entities assigning them the status of a large tax payer (a large taxpayer, hereinafter referred to as LTP) with what they declare selection of a special form of their tax management.*

Conclusions. *Evolution of tax management of LTP in Ukraine is being implemented by gradual cooperation transformation from the stage of tax administration to enhanced cooperation. It is seen that enhanced cooperation the idea of which is to establish a high level of confidence in fiscal authorities, is the highest standard of tax management of LTP.*

Keywords: *large taxpayer; tax management; tax; fiscal authorities.*

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доцент**ПОДАТКОВИЙ МЕНЕДЖМЕНТ ВЕЛИКИХ
ПЛАТНИКІВ ПОДАТКІВ У РОЗРІЗІ ЕВОЛЮЦІЇ
ВЗАЄМОДІЇ З ФІСКАЛЬНИМИ ОРГАНАМИ
(ВІТЧИЗНЯНИЙ ТА ЗАРУБІЖНИЙ ДОСВІД)**

Актуальність теми дослідження. *У статті висвітлені питання податкового менеджменту великих платників податків у розрізі еволюції взаємодії з фіскальними органами на підставі вітчизняного та зарубіжного досвіду. Розроблено пропозиції для удосконалення політики фіскального урядування у сфері податкового менеджменту великих платників податків в Україні.*

Постановка проблеми. *Стаття спрямована на дослідження проблем податкової політики України в контексті реформування та змін правил оподаткування, принципів та підходів до методів наповнення державного бюджету, засобів досягнення податкової дисципліни тощо.*

Аналіз останніх досліджень і публікацій. *Питанню організації роботи із великими платниками податків були присвячені праці таких відомих економістів, юристів, фінансистів, як О. С. Ватаманюк, Є. В. Грошева, В. П. Гой, О. В. Климченко, В. В. Коготов, Ю. С. Махиніч, І. В. Лещух, Л. О. Соловійова, О. Ю. Тиманцев.*

Виділення недосліджених частин загальної проблеми. *Недостатньо опрацьованими залишаються питання генезису та еволюції програм податкового менеджменту великих платників податків як в Україні, так і за кордоном.*

Постановка завдання. *Проаналізувати встановлення закономірностей еволюції податкового менеджменту великих платників податків в Україні через виокремлення етапів організації роботи фіскальних органів із великими платниками податків з метою інтеграції кращих передових практик фіскального урядування в податкову діяльність Офісу великих платників податків Державної фіскальної служби України.*

Виклад основного матеріалу. *Економічне зростання бізнесу справляє все більший вплив на інші відносини, і великі підприємства стають самостійним об'єктом економіко-правової політики держави. Стаючи лідером і у податкових відрахуваннях, держави ідентифікують великих суб'єктів господарювання, присвоюючи їм статус large tax payer (великий платник податків, далі – ВПП), чим декларують обрання особливої форми їх податкового менеджменту.*

Висновки. *Еволюція податкового менеджменту ВПП в Україні здійснюється поступовою трансформацією взаємодії від етапу податкового адміністрування до розширеного співробітництва (enhanced cooperation). Вбачається, що enhanced cooperation (розширене співробітництво), ідея якого полягає у формуванні високого рівня довіри до фіскальних органів, є найвищим етапом податкового менеджменту ВПП.*

Ключові слова: *великий платник податків; податковий менеджмент; податок; фіскальний орган.*

ФІНАНСИ. БАНКІВСЬКА СПРАВА

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Urgency of the research. Formation of effective tax management practice for large taxpayers is a complex task of fiscal administration policy for each state. Achievements of leading foreign policies in the work with large taxpayers demonstrate not only stable indicators of tax revenues but also create opportunities for transforming the entire "philosophy" of relations between controlling authorities and taxpayers into a regime of confrontation, transparency and trust. However, success of integration of positive experience in Ukraine cannot be achieved only by copying foreign service programs, this process requires a deep study of evolution of domestic economic and legal tradition of interaction between fiscal authorities and large taxpayers.

Target setting. Tax policy of Ukraine from the beginning of the years of independence and until now faces constant changes in the rules of taxation, principles and approaches to methods of state budget replenishment, means of tax discipline achievement change. Transition to tax support is one of the consequences of a long search for an optimal tax management model for large taxpayers, which harmoniously combines coercive measures with service. Nevertheless, even such model is not perfect, as statistics of tax conflicts evidences non-fulfilment of tax obligations, as well as illegal interference of fiscal officials in operational activities of economic entities.

Actual scientific researches and issues analysis. The works of such well-known economists, lawyers, financiers as A. S. Vatamaniuk, Ie. V. Grosheva, V. P. Hoy, O. V. Klymenko, V. V. Kohotov, Iu. S. Makhynich, I. V. Leshchukh, L. A. Solovieva, O. Iu. Timantsev are dedicated to the issue of organization of work with large taxpayers.

The scientists studied the influence of large taxpayers on economic situation in the state, specifics of large taxpayers servicing, activities of tax authorities to support large taxpayers, problems and ways to improve the activities of specialized tax departments concerning work with large taxpayers, etc.

Uninvestigated parts of general matters defining. The problems of genesis and evolution of tax management programs for large taxpayers, both in Ukraine and abroad, remain insufficiently elaborated.

The research objective. The aim of the article is to reveal regularities of evolution of tax management of large taxpayers in Ukraine by means of definition of the stages of work organisation of fiscal authorities with large taxpayers in order to integrate the best practices of fiscal management in tax activity of the Office of Large Taxpayers of State Fiscal Service of Ukraine.

The statement of basic materials. Large-scale globalization processes and transformations in Europe in the early twentieth century became a prerequisite for the development of a large-scale entrepreneurship. Competition and strengthening of economic ties gradually led to formation of multi-sectoral companies from associated and subsidiaries.

Economic growth of business makes an increasing impact on social relations, and large enterprises become an independent object of state's economic and legal policy. Differentiation of economic entities into small, medium and large makes it possible to apply adequate and necessary measures of regulatory influence, for example, such as antimonopoly and antidumping policy, policy of granting subsidies, compensations, targeted innovations, state orders, subsidies in order to ensure interests of other market participants, increase of rate of gross product and social status of population.

Becoming a leader in tax deductions, states identify large business entities, assigning them the status of a *large tax payer* (a large taxpayer, hereinafter referred to as LTP) with what they declare selection of a special form of their tax management.

Pacific Centre for Financial and Technical Support clearly notes the importance of separation of LTP in national tax infrastructure, in particular, by the fact that LTP constitutes the largest share of revenue, namely, reformation of approaches to tax control of LTP is an integral part of reformation of entire tax system. Concentration of attention on LTP can lead to general improvement of procedures for collecting tax reports and tax climate of taxation as a whole and also prevent from budget losses [1, p. 4].

ФІНАНСИ. БАНКІВСЬКА СПРАВА

According to the information provided by the representatives of the members of the Intra-European Organization of Tax Administrations, 90% of member countries not only allocate a special position of LTP but also apply tax programs for work with them that differ from programs for other categories of payers [2, p. 5].

Among other things, the Organization for Economic Cooperation and Development notes that the existence of a special mechanism for LTP administering in poor countries is a big advantage for capitalization of their gross domestic product. Despite considerable financial costs of this work, states should make every effort to ensure proper servicing of LTP [3, p. 21]. That is the reason why recommendation of IMF to Ukraine to introduce advanced foreign practices of LTP tax management seems rational, since it is an effective mechanism for restoration of state's economic potential.

It is no secret that in every country the specificity of business improvement and its corresponding transformation into tax system is determined by mutual development of tax policy institutes, legislation, and also caused by macro- and microeconomic factors. In Ukraine, evolution of tax management of LTP, in our view, can be described in most correct way in three stages.

The first stage of LTP tax management is "tax administration". Institute of a large (special) taxpayer, fees, payments began to appear in tax policy of Ukraine due to the impact of negative consequences of global financial and economic crisis on weak economy of the country, necessitated strengthening of state-regulatory measures for special budget-forming enterprises with the goal of additional payments to the state budget. For example, after worsening of global financial crisis in August-September 1998, imbalance in the state budget and significant shortfall in it, slow pace of structural changes, imperfection of banking system, and loss of a large number of enterprises caused deterioration of financial situation and state of national economy as a whole. In connection with this situation, in order to increase real revenues to budgets and the development of stock market, the Cabinet of Ministers of Ukraine decided that the State Tax Administration should establish separate tax control for the largest taxpayers (in particular, for those who have large debts to the budget and extra-budgetary funds), to strengthen control over accuracy of accrual and completeness of their payment of taxes, fees (mandatory payments) to the state budget [4]. As a result, the specific nature of fiscal policy towards these enterprises was manifested in strengthened control measures, namely: increase of level of preventive and other measures for work with large business entities that interacted with fictitious enterprises, with enterprises in the sphere of trade with highly liquid material valuables, oil and gas products, results of intellectual property, excisable products. LTP category should also include enterprises that have a large debt to the budgets.

LTP tax management regime was characterized by an organizational and administrative form of interaction with regulatory bodies, which manifested itself in: the presence of clearly expressed coercion; exclusive paper form of document circulation and exchange of tax information; continuing nature of tax procedures; low level of trust to tax authorities; high amount of shadow turnover and corruption; lack of a special unit for work with LTP.

Tax authorities implemented the following procedures concerning LTP at the first stage: accounting; determination and declaration of tax liabilities; settlement procedures (tax refunds); management of tax debt and ensuring its collection; tax audit; bringing to responsibility; consideration of appeals against decisions of action (inaction) of tax authorities.

This implies that the first stage of evolution of LTP tax management in Ukraine manifested itself in the form of regulatory administration which is characterized by the following idea: work of tax authorities with LTP is an authoritative organizational and administrative activity that is ensured by coercion as the most effective mean of performance of tax obligation. In such relations, supervisory authority acts as a regulator which uses its administrative potential to influence obligatory activity of LTP.

The second stage of LTP tax management is "tax support" (modern period).

With creation of specialized central and territorial subdivisions for work with LTP in 2012, a new approach has been initiated in understanding the nature of interaction with LTP as VIP-enterprises and informal transition to a new tax management system of LTP - "tax support". Conceptual slogan of

ФІНАНСИ. БАНКІВСЬКА СПРАВА

the Office of large payers (at that time- the Central Office for large payers servicing of the State Tax Service of Ukraine) sounds like that: "from fiscal body to service department."

The tendency to create specialized service centres exclusively for LTP is not an innovation of Ukrainian fiscal administration. Practice of organizational structure of tax authorities with allocation of specialized units for servicing of the largest payers in foreign countries has appeared in the 1980s and is generally accepted today. For example, in the United States a division that deals with account and control of the LTP has been established - Large and Mid-Size Business Division, working with payers whose turnover is more than 10 million US dollars. In 2002, a full-scale Directorate for Large Payers (Direction des Grandes Entreprises) was established in France. In the Netherlands, there is a division for work with large payers - Large Corporate Division. In Austria, tax authority for work with large and international companies - Austrian Taxation Office. In New Zealand, in the organizational structure of Department of Taxes and Charges, there is a sector for taxation of corporate taxpayers [5, p. 14-18].

Taking into account the chosen model of selection of category of LTP in Ukraine based on the analysis of amount of tax deductions and amount of income from all activities for the last four consecutive tax (reporting) quarters since the beginning of formation of the first registers, the number of LTP in Ukraine has constantly changed (Fig. 1)

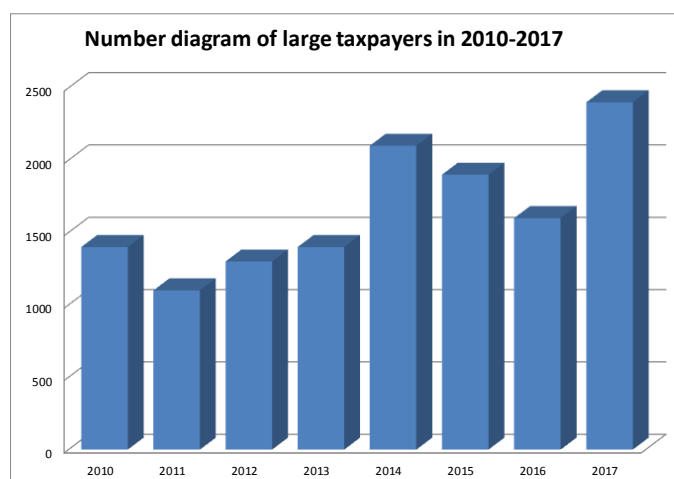


Fig. 1. Information received on the basis of analysis of official information of SFS of Ukraine

Today, tax management of modern Office of large payers is functionally divided into the following directions: *front office* as service support and *back office* - classical tax administration. Procedures for administering of LTP in the back office mode do not provide direct intervention in operational activities, but are only accompanied by means of service, namely: provision of administrative, information and settlement services, support of electronic tax reporting work, provision of tax consultations, creation of a personal coordinator for each LTP, projects of tax education, etc.

The *back office* regime provides implementation of accounting procedures, procedures for determination and declaration of tax liabilities, settlement procedures (tax refunds), management of tax debt and assurance of its collection, tax audit, prosecution, consideration of complaints, applications, reports on decision of action (inaction) of tax authorities.

Characteristic features of relations between controlling bodies and LTP characterizing *the tax support regime* are the following: existence of division into voluntary and compulsory stage of performance of tax obligations; fast service improvement; gradual loss of signs of coercion, subordination to the activities of regulatory bodies; increase of efficiency of administration procedures; full transition to electronic document management; increased consultative work; individual approach to each LTP; increase of level of LTP tax culture, increase of confidence in fiscal bodies; safeguards for the rights and interests of LTP in relations with other public authorities.

ФІНАНСИ. БАНКІВСЬКА СПРАВА

By the way, it should be noted that the transition of the Office of large taxpayers to individual support as a transfer period of evolution of tax management of the LT provides: firstly, formation of favourable climate in taxation environment; secondly, it is a mean to increase tax and legal culture of payers; thirdly, encouragement of voluntary performance of obligation to pay taxes and fees (mandatory payments); fourthly, granting of consultations, feedback and other tools for convenient servicing of payers; fifthly, decrease in interference of controlling bodies in economic activities of payers which generally created the effect of "invisibility" of fiscal authorities; sixthly, improvement of communicative means of communication between public and public financial institutions; seventh, assistance in formation of dialogue and trust of payers and supervisory bodies, and also consolidates efforts to replenish the budget.

This period of interaction with LTP is accompanied by systemic changes in the work of the Office of large payers (personnel, logistics, information and consulting, control and verification work, etc.). In addition, consequences of the work of the Office of large payers have a decisive influence on the work of servicing of other payers and in general on implementation of tax policy, since defining feature of the activities of the Central Office is an attempt to evade from tax administration regulatory model for tax support.

The third stage of LTP tax management is "enhanced cooperation" (projected future period).

The analysis of the world practice of work with LTP for today gives grounds to talk about outdated and relative inefficient modern domestic model of LTP administration - *tax support* in view of the following. Firstly, fundamental procedures for monitoring and verifying compliance with tax legislation are implemented fundamentally in a new way. Secondly, special attention is paid to the processes of tax planning, provided by automated analytical processes of taxation. Thirdly, at the formation of management policy of LTP personal interests and risks of economic activity are taken into account. Fourthly, there is a reorientation of national accounting and settlement standards to international ones, especially concerning participation of LTP (their isolated units) in international commercial relations.

With understanding that, trust is the basic category of effective tax interaction; many economically developed countries are beginning transition to a new type of LTP tax management, the strategic objective of which is not budget allocations but a high level of trust, cooperation of LTP and fiscal authorities as partners to achieve a common goal. This type of cooperation in the foreign practice of fiscal policies is called "enhanced cooperation".

For the first time, the practice of expanded cooperation was introduced in the Netherlands in the form of Horizontal Monitoring [6]. The experiment on implementation was established in 2002 as an idea of unification of efforts of public and tax authorities and was experimentally launched in 2005. As a voluntary participant, 20 enterprises were involved, with which the compliance agreements¹ were signed.

The content of supervision (monitoring) agreement for each enterprise was individual but the basic principles were still common, for example, the agreement does not specify the amount of taxes that a taxpayer must pay after a certain period. The agreements concern only procedural matters, in particular, such as intensity of future audits, etc.

Later, the method of Horizontal Monitoring in the Netherlands started to be applied not only to LTP but to medium and small businesses.

The system of tax management of expanded cooperation in the UK (Real Time Audit and High Risk Corporates Programme) was also launched in the mid-2000s with creation of the Service Centre for Large Business [7] and transition to its administration of about 770 customers. The goal of Real Time Audit, like in the Netherlands, was to reformat the relationship between tax authorities and taxpayers

¹ Compliance agreement is a "gentlemanly" agreement between public fiscal administration and a taxpayer, based on transparency, trust and understanding in order to effectively perform tax obligation.

ФІНАНСИ. БАНКІВСЬКА СПРАВА

from confrontation to cooperation. As in the Netherlands, the Horizontal Monitoring system in the UK is not regulated by special regulations.

The main principle of possibility of agreement conclusion on enhanced cooperation in the UK is to get by LTP of a "low risk" status which makes fiscal authority trust such a payer. In general, award of this status gives an opportunity not only to establish a dialogue with tax authorities, but also deprives of scrupulous verification of tax declarations by controlling bodies, reduction of interference in economic activities of an enterprise etc. The key goal of Real Time Audit is to build trust relationships not to tax officials, but to the tax system itself in the UK as a whole [8].

Compliance Assurance Process (hereinafter referred to as CAR) is a model of enhanced cooperation in the United States. It is a method of identification and solution of tax issues through open, cooperative and transparent interaction between tax service and LTP, as well as international transnational taxpayer companies on a voluntary basis. The CAP program is designed to pay taxes voluntarily with a lower tax burden.

The essence of the CAP's work is a real-time cyclical interaction between the IRS (US Internal Revenue Service) and LTP concerning the issues related to: submission and processing of tax reports, provision of tax consultations, discussion of problematic business issues, conclusion of long-term contracts and their reflection in tax reports. After presentation of general declaration, its results are discussed and defended by LTP, on the one hand, and may be appealed or counter-argued by the IRS. Based on the results of discussion of the declaration, it is post-checked for the correctness of drafting and filling. If there are no questions from the IRS, the declaration is accepted and after that, tax reporting year is closed for such a payer. In case of certain issues, the IRS solves them with the payer in a dialogue or judicial regime [9].

Advantages of the CAP system are the same as for controlling bodies (for example, the IRS understands strategies of large enterprise, understands costs of tax control for such payers), and for LTP themselves (reduction of administrative pressure on enterprise, reduction of litigation, increase of confidence in controlling body and the tax system as a whole, advantages in granting benefits, high social and market image).

It should be noted that the basis of management philosophy of enhanced cooperation is rethinking of a paradigm of the relationship between LTP and fiscal authorities. The objectives of such cooperation are to develop a common policy for accelerated resolution of tax disputes, reduce resource and labor costs for tax services, and focus on internal audit control covering the scope of tax obligations.

Horizontal Monitoring as a form of fiscal supervision over performance of tax obligations of LTP is carried out on the basis of a transparent connection between taxpayers and tax administrations, the essence of which is preliminary disclosure of corporate business information to an inspector-consultant of supervisory authority that are of special significance for tax purposes [10].

In our opinion, the advantages of tax management of the enhanced cooperation model from tax support are the following: publicity and transparency of tax procedures; a high level of implementation of achieved indicative indices by means of prior approval; simplicity and speed of tax audit procedures; trust and fair practices in partnership; deactualisation of judicial procedure for solution of disputes; high efficiency of internal audit services; stability and predictability of tax indicators; the deep understanding of the essence of business processes of LTP; assurance of overall transparency of business; the low level of interference in LTP's financial and economic activities.

Taking into account the fact that level of confidence in supervisory bodies in Ukraine is rather low, introduction of such a system of cooperation is not currently an urgent task, but only a strategic objective of fiscal policy.

Conclusions. Therefore, evolution of tax management of LTP in Ukraine is being implemented by gradual cooperation and transformation from the stage of *tax administration* to *enhanced cooperation*.

It is established that with the foundation of a specialized division of fiscal bodies - the Office of Large Taxpayers in Ukraine, significant changes in technologies of LTP tax management have occurred, as a result of which a regulatory model of *tax administration* (under which tax authority uses

ФІНАНСИ. БАНКІВСЬКА СПРАВА

enforcement method in implementation of fiscal policy) has been transformed into *tax support* (which is based on individual servicing of each LTP), which is a new kind of quality of LTP tax management.

It is seen that enhanced cooperation, the idea of which is to build a high level of confidence in fiscal bodies, is the highest standard of LTP tax management. The best experience of foreign practices of fiscal management demonstrate positive results of introduction of expanded cooperation in work with LTP with the possibility of further spreading this policy to medium and small businesses.

In Ukraine, transition to the Horizontal Monitoring method (as an instrument of enhanced cooperation) concerning LTP is recommended to be carried out only in an experimental way.

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THE STRATEGIC IMPERATIVES OF INSTITUTIONAL REGULATION OF THE INVESTMENT PROCESSES IN THE FOOD INDUSTRY

СТРАТЕГІЧНІ ІМПЕРАТИВИ ІНСТИТУЦІЙНОГО РЕГУЛЮВАННЯ ІНВЕСТИЦІЙНИХ ПРОЦЕСІВ У ХАРЧОВІЙ ПРОМИСЛОВОСТІ

Urgency of the research. The strategic aim facing the food industry, is to provide a guaranteed and stable supply of the population of the country with safe and high quality food. The guarantees of its achievement are stable domestic sources of food and raw materials and the availability of the necessary institutional support.

Target setting. The existing institutional mechanisms of regulating investments in the food industry require adaptation for the direct use in variable conditions of the economic environment that encourages the development of strategic management of the institutional regulation of the investment processes.

Actual scientific researches and issues analysis. A number of local and foreign scientists, including Ivan Balabanov, R. Boyko, O. Harafonova, B. Grynyov, I. Gryshova, Zh. Deriy, K. Ilyashenko, P. Mykytyuk, T. Mostenska, O. Naumova, V. Onegina, V. Poluyanov, L. Fedulova and others dedicated their works to the study of the challenges of the institutional regulation of the investment processes in the industry.

Uninvestigated parts of general matters defining. Despite significant scientific achievements the analysis of recent publications indicates the need to study scientific approaches to determining the strategic imperatives of the institutional regulation of the investment processes in the food industry.

The research objective. The article aims at structuring the strategic areas of the development investment processes in the food industry in the context of their institutional control.

The statement of basic materials. The article discusses and defines the basic modern problems of regulation of the investment processes in the food industry. Strategic objectives of the development of the food industry based on knowledge-based approaches and innovative solutions are researched and structured. A set of measures that implement the institutional capacity of the state as for enhancing the investment processes of the food industry is grounded. Scientific and practical recommendations for implementing the strategic imperatives of the development of institutional regulation of the investment processes in the food industry are suggested.

Conclusions. The key strategic and tactical guidance in shaping the strategy of development of the institutional regulation of the investment processes in the food industry, which contributes to the further dynamic development of economy of Ukraine in accordance with market principles, is formalized.

Актуальність теми дослідження. Стратегічна мета, що постає перед харчовою промисловістю, полягає в забезпеченні гарантованого й стійкого постачання населення країни безпечним й якісним продовольством. Гарантією її досягнення є стабільність внутрішніх джерел продовольчих і сировинних ресурсів, а також наявність необхідного рівня інституційного забезпечення.

Постановка проблеми. Існуючі інституційні механізми регулювання інвестиційної діяльності у харчовій промисловості вимагають адаптації для безпосереднього використання в змінних умовах економічного середовища, що спонукає до розробки комплексу стратегічних заходів інституційного регулювання інвестиційних процесів.

Аналіз останніх досліджень і публікацій. Вивченню проблем інституційного регулювання інвестиційних процесів у промисловості присвятили свої праці вітчизняні й зарубіжні вчені, зокрема І. Балабанов, Р. Бойко, О. Гарафонов, Б. Гриньов, І. Гришова, Ж. Дерій, К. Ілляшенко, П. Микитюк, Т. Мостенська, О. Наумова, В. Онегіна, В. Полуянов, Л. Федулова та ін.

Виділення недосліджених частин загальної проблеми. Незважаючи на значні наукові напрацювання аналіз останніх публікацій свідчить про необхідність дослідження наукових підходів до визначення стратегічних імперативів інституційного регулювання інвестиційних процесів у харчовій промисловості.

Постановка завдання. Стаття покликана структурувати стратегічні напрями розвитку інвестиційних процесів у харчовій промисловості в контексті їх інституційного регулювання.

Виклад основного матеріалу. У статті розглянуто та визначено основні сучасні проблеми регулювання інвестиційних процесів у харчовій промисловості. Досліджені та систематизовані стратегічні завдання розвитку харчової промисловості на основі наукомістких підходів й інноваційних рішень. Обґрунтовано комплекс заходів, що реалізують інституційні можливості держави щодо активізації інвестиційних процесів харчової промисловості. Запропоновано науково-практичні рекомендації щодо реалізації стратегічних імперативів розвитку інституційного регулювання інвестиційних процесів у харчовій промисловості.

Висновки. Формалізовано ключові стратегічні та тактичні орієнтири у формуванні стратегії розвитку інституційного регулювання інвестиційних процесів у харчовій промисловості, які сприяють подальшому

МЕНЕДЖМЕНТ

Keywords: *institutional management; investment process; strategic imperatives; institutional support; economic development.*

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динамічному розвитку економіки України відповідно до ринкових принципів.

Ключові слова: *інституційне регулювання; інвестиційний процес; стратегічні імперативи; інституційне забезпечення; розвиток економіки.*

Urgency of the research. In terms of the spread of the crisis processes in the socio-economic system of Ukraine and the uncertainty of the environment the food industry requires the recovery of the investment processes in order to store and grow the amount of the output, increasing the competitiveness of domestic food products in the domestic and foreign markets and, ultimately, providing the population with high-quality, safe and affordable food in sufficient quantities, guaranteeing food security and stabilization in the society. The lack of own resources and lack of preparation of the food industry to work in conditions of international competition has led to a decline in the amount of production, aging assets, deteriorating financial conditions of enterprises.

Target setting. Existing institutional mechanisms of regulating investment in the food industry require adaptation for the direct use in variable conditions of the economic environment. Strategic institutional instruments of regulating the development of food production through the use of investment resources, approaches to prioritize investing enterprises, the measures to regulate the distribution of this species and other resources require extensive learning.

Actual scientific researches and issues analysis. The institutional changes as the most important aspect of modern social and economic transformations are extensively studied in the national economics. A significant contribution to the development of the theory of institutional changes in the national economy was made by V. Bazylevych, N. Butenko, S. Varnaliy, H. Vatamanyuk, V. Geyets, A. Gaunta, S. Zakharin V. Ilchuk, I. Kychko, I. Malyi, A. Pruts'ka, V. Savchenko, N. Tkalenko, O. Yaremenko. A number of issues related to the analysis of the problems of the institutional regulation of the investment activity of the food industry is reflected in scientific publications of such scientists economists as I. Balabanov, R. Boyko, O. Harafonova, B. Gryniov, I. Gryshova, Zh. Deriy, K. Ilyashenko, P. Mykytyuk T. Mostenska, O. Naumova, V. Onehina, V. Poluyanov, L. Fedulova and other famous scientists.

Uninvestigated parts of general matters defining. Despite the wide range of areas studying the peculiarities of the institutional regulation of the investment processes the questions of determination of the theoretical and practical aspects of the evolution of the institutional system of the economy and, in particular, the strategic imperatives of the institutional regulation of the investment processes in the food industry at an early stage practically were not reflected in the works of these scholars and require additional attention.

The research objective. The aim of the article is to study the prospective strategic directions of the improvement of the institutional regulation of the investment processes in the food industry.

The statement of basic materials. Ukraine is recognized by the international community as a country with market economy. Presently, the international rating agencies regularly report on the rising of the credit ratings of Ukraine and the improvement of the outlook for the state of the Ukrainian economy. The trend of return of the Ukrainian capital exported from Ukraine has emerged. The offshore areas are becoming one of the most important sources of foreign investments in the Ukrainian economy. New institutional investors, pension funds and insurance have appeared in the financial market of Ukraine. The corporate securities market is becoming an important source of investment for large food companies in Ukraine. During the years of reforms the largest Ukrainian corporations associated with the export of food resources have accumulated the capital, which requires diversification in other sectors of the economy [1].

However, so far neither the subjects of the market infrastructure nor businesses, nor state and local authorities in general are ready for the widespread acceptance of the investments. With the general improvement of the situation with the investment climate in the country there is a number of problems that need to be solved:

МЕНЕДЖМЕНТ

- there is no developed infrastructure for the maintenance and training of the investments (consulting firms to develop the feasibility studies of projects, business plans, companies that provide services to the promotion and coordination of projects, etc.)

- a low level of providing investors with information: the investor faces the problem of lack of readily available information on food products, availability of free land for industrial use, production facilities, labor resources, etc;

- a system of support of the most significant investment projects is not worked out, there are no experts in the area of investment management both in companies and in government agencies and the local government, as well.

The main purpose of the investment policy is increasing investments in the economy of Ukraine's food industry, restructuring the economy sector, modernization of production, increasing the competitiveness of food produced on the territory of Ukraine, rising the incomes of the population, businesses and budgets of all levels. The investments are considered as the main source of economic restructuring in the food industry, the recovery of assets, the improvement of productivity and working conditions, the quality of production [2].

The conceptual approaches to the formation of the strategic imperatives of the institutional regulation of the investment processes in the food industry have been grounded. Successful implementation of strategic objectives depends on the sustainable development of the food industry based on knowledge-based approaches and innovative solutions. The main trends in this area are:

- the development of innovative technologies and equipment providing deep, and complex energy and resource processing of agricultural products based on advanced physical and chemical methods (including diaphragms, extrusion-hydrolytic, hyperbaric, cavitation and biotechnological methods) to create environmentally safe production of socially important food and feed products with different functional properties;

- the creation of the modern principles of food production combinatorics of technologies qualitatively new import-substituting food with a directional change of structure and properties, based on the latest achievements of genetics, microbiology, nanotechnology and informatics, using nano- and micro-capsules for targeted delivery of biologically active substances in the products for mass consumption for various age groups, the products of health-care setting;

- improving biotechnological processes of conversion of agricultural raw materials, getting new kinds of products of high quality food and biological value with using high-recombinant and mutant strains and consortia of microorganisms - producers of enzymes, essential amino acids, bactericins, vitamins and other biologically active substances;

- the creation of biocatalytic and biosynthetic technologies of production of functional food using dietary supplements with immunomodulating, antioxidant and biocorrecting action, pre- and probiotics for the prevention of various diseases and strengthening the protective functions of the body, reducing the risk of exposure to harmful substances;

- the development of scientific bases of *vivo* formation of the defined qualitative and functional characteristics of the raw materials of animal and vegetable origin in order to create differentiated technologies of their processing and storage to ensure the stable quality, preservation and minimize the losses of the target product;

- the development of an integrated system for monitoring, management, control, monitoring the safety and quality of raw materials and finished products at all stages, including production, storage, transport and implementation;

- the use of waste as secondary raw materials of the main production of industrial processing [3].

The study proposes a set of measures to implement the institutional capacity of the state in order to enhance the investment processes of the food industry that will contribute to the further dynamic development of the economy of Ukraine in accordance with market principles, namely: reasonable measures to recapitalize food businesses and restore their attractiveness, as well as forming the institutional environment that promotes active participation of enterprises in the investment processes; measures to create favorable conditions for active participation in the investment processes of the food industry of the banking sector (banks, investment companies, mutual funds, public and private

МЕНЕДЖМЕНТ

pension funds, insurance companies and other financial institutions); measures to enhance the participation of foreign investors in the investment processes of the food industry (Fig. 1).

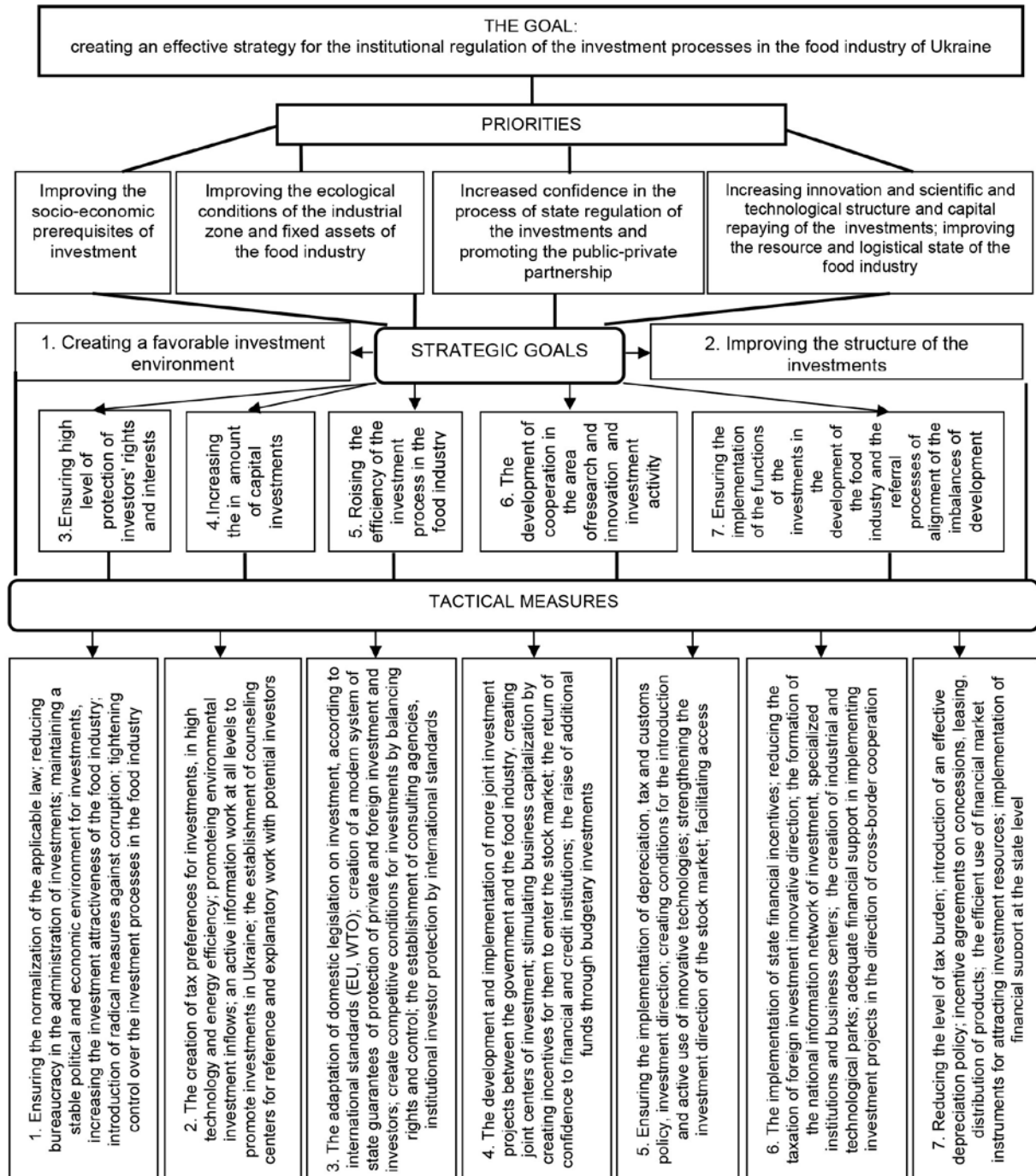


Fig. 1. The key strategic and tactical imperatives in shaping the strategy of the institutional regulation of the investment processes in the food industry

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The integrated management of the implementation of the identified strategic objectives should be taken over by the Ministry of Agrarian Policy and Food of Ukraine:

- to determine the most effective forms and the procedure of organization of work on assigned tasks;

- to harmonize funding for the next fiscal year;
- to coordinate the work of the performers of measures;
- to prioritize, to take measures to attract extrabudgetary funds for their financing;
- to ensure control over the development of the industry, including the efficient and targeted use of allocated funds, the quality of the activities, for the observance of the terms of their implementation;
- the collection and processing of analytical reports on the implementation of the measures [4].

The evaluation of the effectiveness of implementation of these strategic measures should be performed on the basis of using target indicators that make it possible to track the dynamics of the development of the branches of the food industry.

In modern conditions the progressive development of the food industry and its raw materials should be based on agro-industrial integration. It has to become a strategic policy of the state which is aimed at a fundamental, qualitative revival of the industry. The rise of the food industry to a principally new organizational and economic level, the intensification of development, the achievement of the world-class level of product quality, consumer protection, the performance and efficiency of the production are the benchmark, and the border of the development [5-6].

It is necessary to form a system of targets of development in terms of the interests of the state in order to implement the strategic imperatives. The highest aim of the strategy of the development of the food industry is to meet the needs of the population in vital products. A reference in this should be neither the norm nor the effective consumption of the demand but real demand. It is important not only to meet people's needs by producing the necessary quantity of production, but also make it available. The realization of this goal requires increasing the efficiency of production through the use of science, improving the competitiveness of the industry in domestic and foreign markets. The strategic course of the state should be implemented on the basis of sectoral protectionism and the realization of the transition to higher organization and efficiency of the industry with advanced productive forces and productive relations, an economic-established mechanism.

Conclusions. The successful implementation of the strategic recommendations of increasing the investment activity of food enterprises mentioned above, taking into account the identified conditions and factors of their development, will improve the supply of enterprises with modern equipment of high quality in the required amount; increase the amounts of production and sales services; activate the attraction of investments in the development of infrastructure and reconstruction of enterprises from private sources; increase the technical and technological level of production; increase competitiveness through the development of innovation.

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GLOBAL ENTREPRENEURSHIP AS AN OBJECT OF INTERDISCIPLINARY RESEARCHES

ГЛОБАЛЬНЕ ПІДПРИЄМНИЦТВО ЯК ОБ'ЄКТ МІЖДИСЦИПЛІНАРНИХ ДОСЛІДЖЕНЬ

Urgency of the research. Global enterprises take the leading position in the international trade nowadays and rapidly expand their activity around the world.

Target setting. The process of formation and development of global entrepreneurship is a relatively new term in the global economy, insufficiently researched in a theoretical and methodological sense.

Actual scientific researches and issues analysis. The scientific works of such scholars as M. Rennie, T. Madsen and Serveys P., Mackauli A. Knight G., Cavusgil S., Acs S., Armington S., Delgado M. and others deal with the global entrepreneurship development.

Uninvestigated parts of general matters defining. The scientists have not yet sufficiently developed the interdisciplinary potential of global entrepreneurship.

The research objective. The article aims to structure the interdisciplinary essence of global entrepreneurship by identifying the relationship of various aspects of the entrepreneurship theory and international business.

The statement of basic materials. The article addresses the nature of global entrepreneurship as a multidisciplinary term, which was included in different aspects of entrepreneurship and international business theories. The author has defined the elements of global entrepreneurship in the studies of XX century and investigated the entrepreneurship activity from the point of view of international business. The potential new horizons for the research of these themes are defined.

Conclusions. The process of global entrepreneurship requires not only organizational, economic, social and employment assessment, measurement and interpretation, but also socio-cultural and philosophical thinking. Further scientific study of this process should be built on synthesis of research on entrepreneurship and international business that includes interdisciplinary and mutual methodological principles. This approach will promote a holistic, systemic vision of problems and contradictions of global entrepreneurship.

Keywords: global entrepreneurship; international business; interdisciplinary approach; multinational corporations.

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Актуальність теми дослідження. Сьогодні в системі міжнародної торгівлі лідирують глобальні підприємства, які стрімко розвиваються по всьому світу.

Постановка проблеми. Процес становлення і розвитку глобального підприємництва є відносно новим явищем у світовій економіці, недостатньо дослідженим в теоретичному та методологічному сенсі.

Аналіз останніх досліджень і публікацій. Наукові праці таких вчених, як Ренні М., Мадсен Т. та Сервейс П., Макаулі А., Кнайт Г., Кавусгіл С., Акс С., Армінгтон С., Дельгадо М. та інші мали справу з глобальним досвідом розвитку підприємств.

Виділення недосліджених частин загальної проблеми. Науковцями ще недостатньо опрацьовані питання міждисциплінарного потенціалу глобального підприємництва.

Постановка завдання. Стаття покликана обґрунтувати міждисциплінарний характер глобального підприємництва, шляхом виявлення взаємозв'язків різних аспектів теорій підприємництва та міжнародного бізнесу.

Виклад основного матеріалу. У статті розглядається природа глобального підприємництва як багатоаспектного явища, формування якого знаходиться на перетині складних взаємозв'язків різних аспектів теорій підприємництва та міжнародного бізнесу. Автором визначаються елементи глобального підприємництва у підприємницьких вченнях ХХ століття та досліджуються підприємницька діяльність з точки зору міжнародного бізнесу. Відзначаються потенційні нові горизонти для інтеграції цих напрямів.

Висновки. Процес глобального підприємництва потребує не тільки організаційно-економічного, соціально-трудового оцінювання, виміру та інтерпретації, а також соціокультурного та філософського мислення. Подальші наукові обґрунтування цього явища мають будуватися на синтезі наукових досліджень з підприємництва та міжнародного бізнесу, який передбачає взаємопроникнення та взаємозбагачення методологічних принципів. Такий підхід буде сприяти формуванню цілісного, системного бачення проблем і суперечностей розвитку глобального підприємництва.

Ключові слова: глобальне підприємництво; міжнародний бізнес; міждисциплінарний підхід; багатонаціональні корпорації.

Urgency of the research. Starting from the end of the XX and the beginning of the XXI century a traditional view of the leading international forms of doing business varies. Nowadays global enterprises that develop swiftly all over the world lead in the system of international trade. They conduct the activity in an intensive global environment and attend the domestic market insignificantly.

МЕНЕДЖМЕНТ

Target setting. The process of formation and development of global entrepreneurship is a relatively new phenomenon in the global economy, which is not investigated in theoretical and methodological sense thoroughly. Topical issue is scientific identification of the interdisciplinary character of this concept.

Actual scientific researches and issues analysis. Historical background for the initiation and establishment of global entrepreneurship are covered in scientific papers of M. Rennie, T. Madsen, and P. Serveys, A. Mackauli and others. Considerations of the factors that stimulate the development of business on a global scale are investigated in the works of G. Knight and S. Cavusgil. Regional features of the enterprise were investigated by S. Acs, S. Armington, M. Delgado and E. Glaser.

Uninvestigated parts of general matters defining. The scientists have not sufficiently developed the interdisciplinary potential of global entrepreneurship yet.

The research objective. The article aims to structure the interdisciplinary essence of global entrepreneurship by identifying the relationship of various aspects of the entrepreneurship theory and international business.

The statement of basic material. Investigation of global entrepreneurship is one of the rapidly growing areas in the last two or three decades of interdisciplinary researches in the countries with developed market economies. Economists are not satisfied with the traditional approach to entrepreneurship as to the process of organizational registration of innovation, psychologists study the typical signs of entrepreneurial personality, anthropologists conduct comparative researches of implanting entrepreneurship into cultures and customs of different societies, sociologists are disturbed with a social context - network structures, norms and customs, motivational and other features of different entrepreneurial strategies. In foreign researches proper attention is given to all sources of knowledge about entrepreneurship. This material, considered on the basis of the overall concept, is organically included into as basic component of the researched phenomenon – global entrepreneurship.

Global entrepreneurship can be considered as synthesis of number of disciplines. Each of them is an integral part and shows us the process from different sides. Within the approach, the research interests are primarily economics, management, marketing and international business – those their aspects that have a direct relation to the entrepreneurship, and, in conclusion, allow resolving theoretical and practical tasks.

There exists an economic theory, that examines objective laws of economic processes and applied economy, aimed at making of practical recommendations for certain activity. In foreign practice studying entrepreneurship is as an independent subject, there is so-called "Economics" – investigating people's behavior in the process of production, distribution and consumption of material and intangible goods in the conditions of limited resources. Thus, entrepreneurship draws and masters the description of the economic mechanism, the patterns of production, distribution, exchange, and consumption of goods in the conditions of limited production resources and the necessity of rational choice for its purposes. Marketing brings into business the forms and methods of studying the market, consumer demand and supply of goods and services, gives advice on how to develop profitable goods, bring it to the market and organize profitable selling. Management equips entrepreneurs with knowledge of enterprise management and its finances, teaches the methods of leadership and work with the staff, the optimum use of the resources. Theory of management is also used for training on taking efficient decisions and forecasting of reasonable risk. Business itself includes the following sections in the discipline such as company description, its structure and management bodies, considers the economic players, the participants and the environment of entrepreneurship, information about tax system, recommendations for an entrepreneur how to create his own business. International business gives an idea about the types and forms of modern international business activities. Special attention is paid to organization, management and technological policy of the multinational corporations.

Global entrepreneurship is a multiple-aspect phenomenon, the formation of which lies at the intersection of complex interconnections between various aspects of entrepreneurship and international business theories [1]. Advanced research of global entrepreneurship can show new horizons for the integration of these areas.

МЕНЕДЖМЕНТ

The attitude to entrepreneurial studies from different disciplines to global entrepreneurship is evaluated in Tab. 1. These studies illustrate the most important aspects of entrepreneurship. The emphasis in modern literature is made on the international element of entrepreneurship and the role of networks, that proves the extreme urgency of this subject in the period of intensified globalization. It also gives the opportunity to consolidate the entrepreneurship research, which has a long history of being, to the modern international business.

Table 1

The phenomenon of global entrepreneurship in entrepreneurial studies of the twentieth century

Areas of science	The main works	Analytical focus	Relation to global entrepreneurship
Economic development (Subject "Entrepreneurship and economic development ")	J. Schumpeter (1934) I. Kirzner (1973) N. Leff (1978) W. Baumol (1968)	-Entrepreneurship as a process of creative destruction -The entrepreneur as a destructive force that disturbs balance -Non-productive entrepreneurship	-The nature of entrepreneurship -The definition of an entrepreneur -Historical features of entrepreneurship
History, Sociology, Anthropology (Subject "Entrepreneurship, historical aspects, ethnicity)	P. Verbner (1999) J. Wong (1999) P. Sloan (1999) P. Thornton (1999)	-The psychological and social aspects of entrepreneurship -Ethnic entrepreneurship	-Social and institutional aspects of entrepreneurship -The role of networking in business -Historical features of entrepreneurship
Management (Subject "Entrepreneurship and small business")	R. Macdougall (1989) R. MacDougall and Oviat (1996) T. Brush (1995) I. Moon and J. Perry (1997)	-The formation and development of small business -Technological innovation and international expansion of small enterprises -Strategic development of the international enterprises -Entrepreneurial values	-International aspects of business activities
Strategic management (Subject "International business")	A. Thomas and S. Mueller (2000) L. Dana (1999)	-Entrepreneurship in international context -Activities in international markets	-International aspects of business activities -Comparative analysis of enterprises

Source: developed by the author according to [2; 3; 4; 5]

Global entrepreneurship is formalized in the activities of small and medium enterprises. Some scientists still use the terms "small enterprise" and "small business" as interchangeable. That causes different interpretations. Small business researchers tend to explore the process of business, as a rule, and entrepreneurship investigation specialists, focus more on innovation (for example, a startup setting up). European scientists are generally more interested in the meanings of the concepts of "small business" and "global company". At the same time American researchers are more interested in investigating the process of "global entrepreneurship" itself. In general, small business researchers focus their attention on the company as the object of analysis and support policies for small business. Therefore, key aspects of management practices within the great company (marketing, e-commerce, human resources management, etc.) or conditions that could affect small firms (public policy, funding, etc.) are investigated in those works.

While entrepreneurship investigations mainly ignore the issue of entrepreneurship in international business, the research of international business and organizational behavior is focused only on the



МЕНЕДЖМЕНТ

nature of multinational corporations. The lack of integration between those areas is a barrier for better understanding of the nature and the processes of global entrepreneurship. I. Moon emphasizes that "... entrepreneurship is very important in international business. There are new international ventures, which try to gain significant competitive advantages from using resources and selling goods in different countries since the moment of their establishment in different countries" [6].

Table 2

The phenomenon of global entrepreneurship in modern studies of international business

Subjects	The main works	Analytical focus	Relation to global enterprise
"Entrepreneurial decision in OLS"	M. Casson (1982)	- An entrepreneur as a specialist while taking critical decisions - International business activity as a result of business solutions and information asymmetry	- The role of entrepreneurial qualities when running risks and when international business is uncertain
"Corporate entrepreneurship"	J. Birkinshaw (1997)	- deconcentration of corporate entrepreneurship - Corporate entrepreneurship concentrating - OLS initiative encouraging corporate entrepreneurship - The role of resources in establishing affiliated branches initiatives	- Entrepreneurial activity at the level of affiliated branches - The role of domestic entrepreneurs in OLS branches - The role of resources at the enterprise
"OLS impact for national entrepreneurship"	M. DiConti (1992) J. Brown (1993)	- Superseding the national enterprises by foreign OLS - Potential separating from OLS for stimulating domestic enterprise	- The role of the institutional environment of the host country when making OLS impact on national enterprise - The role of OLS affiliated branches to develop entrepreneurship in the host country

Source: developed by the author according to [6; 7; 8; 9]

A number of studies in the sphere of international business has significantly grown for the past forty years. At the same time entrepreneurship activity in multinational corporations is not paid enough attention yet. To consider global entrepreneurship the most promising are the following areas of study: entrepreneurial solutions in multinational corporations, corporate entrepreneurship, influence of multinational corporations on the national entrepreneurship.

Conclusions. The process of global entrepreneurship requires not only organizational and economic, social and labour estimation, measurement and interpretation, but also social, cultural and philosophic. Further scientific explanations of the phenomenon should be grounded on the synthesis of scientific researches of entrepreneurship and international business, that provides the interosculation and mutual enrichment of methodological principles. Such approach will promote a holistic, systematic view over the problems and contradictions of global entrepreneurship development.

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МЕНЕДЖМЕНТ

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**PSYCHOLOGICAL TYPES IN THE SPECIFICS
OF THE COURT ACTIVITY****ПСИХОЛОГИЧЕСКИЕ ТИПЫ В СПЕЦИФИКЕ
РАБОТЫ СУДА**

Urgency of the research. The problem of the study is that a manager often does not use any additional competencies from psychology for various reasons.

Target setting. The study considers the unification of psychological types based on a decade of working experience of the authors, suitable for a manager while dealing with groups of an unstable contingent of people.

Actual scientific researches and issues analysis. There are a great number of different approaches and schools in psychology at this point— those of Eric Berne [1], S. Bushuyev [2], Hippocrates [3] R. Kaidashev [4], K. Leonhard [5] A. Lichko [6], I. Sechenov [7], S. Freud [8], C. Jung [9], which were used as a basis for formation of an adaptive tool.

The research objective. The purpose of the study is to consider and form adaptive approaches to court work in an unstable contingent of people and stabilization of relations between a manager and a group of an unstable contingent of people (GUSCP), a team, and the process itself.

The statement of the basic materials. The diversity of approaches in psychology is associated with the multifacetedness of manifestations of the human nature as well as of the human anatomy and physiology. But a manager is more often a practitioner in terms of the basics of psychology and not a theorist. In such cases, a questionnaire or a deep psychological analysis, if possible, can lead to cardinal changes. Such studies and diagnostics require a lot of time and budget. Therefore, typological or constitutional (visual) types of person are the alternative that can serve as an adaptive tool for the manager in situations with unstable contingent of people.

Conclusions. Thus, the use of an adaptive model in a group of an unstable contingent of people in court is very important because the functional features of the a judicial body's activity have their own specifics. Work in the court's structure requires special personal qualities, and for their determination, it is important that a manager uses psychological methods in selection and formation of approaches to choosing personnel to be appointed to the corresponding position.

Keywords: a group of an unstable contingent of people; typological (constitutional) human types; psychological types (personality types); adaptive model.

Актуальность темы исследования. Проблематика исследования заключается в том, что менеджер очень часто не использует дополнительных компетенций по психологии по разным причинам.

Постановка проблемы. Исследование рассматривает унификацию психологических типов, основываясь на десятилетнем опыте работы авторов, приемлемых для менеджера при работе с группами нестабильного контингента людей.

Анализ последних исследований и публикаций. На данный момент, существует большое количество различных направлений и школ в психологии - Э. Берна [1], С. Бушуйева [2], Гиппократ [3], Р. Кайдашева [4], К. Леонгарта [5], А. Личко [6], И. Сеченова [7], З. Фрейда [8], К. Юнга [9], которые были взяты за основу для формирования адаптивного инструмент.

Цель статьи. Цель исследования - рассмотрение и формирования адаптивных подходов к работе суда в нестабильном контингенте людей и стабилизация отношений между менеджером и ГНСКП.

Изложение основного материала. Разнообразие подходов в психологии связано с многогранностью проявлений человеческого характера, его анатомией и физиологией. Но менеджер чаще всего есть практиком в основах психологии, а не теоретиком. В таких случаях анкетирование или глубокий психологический анализ, при возможности их применения, могут привести к кардинальным переменам. Такие исследования и диагностика требуют больших затрат времени и бюджета. Поэтому, типологические или конституционные типы человека (визуальные) и является той альтернативой, которая может служить адаптивным инструментом менеджеру в ситуациях с нестабильным контингентом людей.

Выводы. Таким образом, применение адаптивной модели в группе нестабильного контингента людей в суде очень важно, так как функциональные особенности деятельности судебного органа имеют свою специфику. Работа в структуре суда требует особых личностных качеств и для их определения важно использование менеджером психологических методов при выборе и формировании подходов к выбору персонала на соответствующую должность.

Ключевые слова: группа нестабильного контингента людей; типологические (конституционные) типы человека; психологические типы (типы личности); адаптивная модель.

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МЕНЕДЖМЕНТ

Urgency of the research. The studied area is characterized by turbulent problems and the ability of technological progress to change both the human environment and the human nature.

The problem of the study is that a manager often does not use any additional competencies from psychology for various reasons. These reasons are formed in the process of work (when the manager unsuccessfully applies a psychological "trick" and does not try to improve his competence in this area ever since), in the complexity of understanding and the difficulty of application of psychology theory. As a rule, in psychology, one can find a huge number of systems of identification of human psychological type. This leads either to skepticism or to long choosing - which technology from this spectrum should be selected. [10]

Without claiming to be leading in terms of creating new systems of psychological analysis or new psychological types, the study is aimed at formation of the adapted tool for psychological diagnosis in court work with an unstable contingent of people.

Target setting. The study considers the unification of psychological types based on a decade of working experience of the authors, suitable for a manager when dealing with groups of an unstable contingent of people. Psychological types, which are suggested to be used in practice, are either based on already existing analogs or improved with a focus on project management and take into account the specifics of court work.

Actual scientific researches and issues analysis. Many techniques in psychology and psychological modeling were developed a long time ago [3; 4, and 7-9]. Time goes by, but it is very "fashionable" to talk about and to apply in different areas psychological testing or identification [1, 6]. Court and judicial process management is a unique environment in which the psychological type of a person can affect the processes occurring inside the court and outside it, efficiency and results. At this point, there are a great number of different approaches and schools in psychology – those of Eric Berne [1], S. Bushuyev [2], Hippocrates [3] R. Kaidashev [4], K. Leonhard [5] A. Lichko [6], I. Sechenov [7], S. Freud [8], C. Jung [9], which were used as a basis for formation of an adaptive tool.

Uninvestigated parts of general matters defining. Analyzing the practice of court management and general management approaches in a team, very often it is necessary to apply the basics of psychology and to analyze the human factor [4]. In fact, very often in practice, there are situations when a manager, being familiar with some practice or theory in psychology uses it and does not achieve the intended result. These failures make the manager to adapt models which are offered to us by the classic psychology.

As a rule, a manager should have an unconventional set of competences to achieve his goals, but the depth of this knowledge depends on his previous experience and on correctly picked team [2].

The research objective. The purpose of the study is consideration and formation of adaptive approaches to court work in an unstable contingent of people and stabilization of relations between a manager and a group of an unstable contingent of people (GUSCP), a team, and the process itself.

The statement of basic materials. The diversity of approaches in psychology is associated with the multifacetedness of manifestations of the human nature as well as of the human anatomy and physiology. But a manager is more often a practitioner in terms of the basics of psychology and not a theorist. Therefore, it is difficult for him to understand in what cases it is necessary to apply the knowledge of psychological types in an unstable contingent of people.

Resorting to the statistics of practical situations, one can note that a manager, in most cases, when implementing certain projects, communicates with people who are unknown to him; he has not affected formation of this contingent [11]. In such cases, a survey or a deep psychological analysis, if it is possible to use it, can lead to radical changes. Such researches and diagnosis are very time and budget consuming. Therefore, **typological or constitutional human types (visual)** are an alternative that can serve as an adaptive tool for a manager in situations with an unstable contingent of people.

Constitutional human types were classified already by Hippocrates into three types: **the asthenic, the hypersthenic, and the normosthenic ones** [3]. This classification is actually based on anatomical and constitutional features of the human body. It formally allows to work despite such major limitations as: lack of time and budget for basic research; non-influence of a manager on the composition of a contingent or team (when the manager only needs to anticipate positive and negative impact of a

МЕНЕДЖМЕНТ

specific person on a specific object, the object can be represented by either the manager or a team member, either the contingent community or the judicial process itself). There are a number of learning aids that propose a more detailed discussion of each of these types and refine them to subtypes [7-9]. But one should also remember about one more limitation: no manager will work with a complex system of identification. Therefore, it is necessary to scrupulously approach further detailing.

It is known that a person's character is shown not only in his actions, but also in his appearance. This allows to adapt further the model, which was proposed already by Hippocrates, namely: the choleric, the phlegmatic, the sanguine, and the melancholic types [3]. But, as it turned out in practice, it is impossible to analyze a person's character without his participation.

Therefore, it was decided to abandon detailing such two types as the asthenic and the hypersthenic ones as well as to detail the normosthenic type up to three additional subtypes. So, the normosthenic type was detailed to the athletoid, the epileptoid, and the hysteroid one, which led to a **model of the five types** that should serve as a tool for recruiting or analyzing a contingent.

The **five-type model** of visual identification of a person turned out to be not very complicated, but powerful enough in terms of segmentation into psychological types for court management with an unstable contingent of people. *The asthenic type (or the asthenic)* is a type that is characterized by a thin shape of the body and, as a rule, short stature, indecision, ritualism and depth of action in small areas; he is a led one in a group. *The hypersthenic type (the hypersthenic)* is a type that is characterized by a large body shape, the desire to have information and to be a source of this information, the breadth of knowledge with the lack of its depth; he is a democratic leader in a group. *The athletoid type (the emotionally unstable one)* is a type that is characterized by an athletic body shape, orientation to short-term reasons, and the primacy of instincts; in a group, he is a "destabilizer." *The epileptoid type (the epileptoid)* is a type, which is characterized by an average body shape, lour, gloom, an essential attitude to affairs; he is rational, he appreciates work and ideas; he is an authoritarian leader in a group. *The hysteroid type (the hysteroid)* is a type that is characterized by impressive forms, both in terms of his body and his clothes, demonstration of feelings, intuitiveness; in a group, he is a "destabilizer" and a center of attention; he is focused rather on the impressiveness of the process than on the result; he is a creative personality.

As a rule, in a person, several psychological types are intertwined, but only the hysteroid type can successfully hide his dominance **playing** some other psychological type. Basically, a person retains his dominant psychological type throughout his life. Of course, the visual cues in our time can be deformed by all sorts of past diseases and psychological experiences, and in women - by grueling diets. Under these conditions, a manager will have to trust his instincts. There also are additional ways to change or to modify a psychological type, but due to volume restrictions, it will not be discussed in this article directly.

Explanation of discussion of psychological types at the beginning of a journey of exploration and adaptation of the model of the five personality types should be started with explaining the essence of psychological types (formation of uniform concepts, of a vocabulary), vision of processes that are inherent in each psychological type, methods of using the model and generation of vision of human possibilities. So, it is necessary to consider more specifically each of the five types of the model.

The Asthenic Type (the Asthenic).

The body shape is thin, the oval of the face is thinner near its bottom and ends with a small chin; he is characterized by meagerness, he never puts on weight; as a rule, he is of short stature.

He is characterized by depth of knowledge with its small extent, increased fatigability, tendency to rationalism and pragmatic but short-term action, activity in the morning, limited communications. He obeys to an authority (although there is the concept of "leader devaluation"), crowded places produce stress, and stress he got in the morning lasts till the end of the day; he creates a microworld for himself, his outbursts of anger are defensive in nature; when working, he is very prone to rituals (seeking clarity of actions from day to day). When this psychological type fails to observe his ritual, he becomes helpless and takes it hard; he likes to be treated and focuses his attention on any problems of his health. As a rule, he is a led person.

The Hypersthenic Type (the Hypersthenic).

МЕНЕДЖМЕНТ

His body is characterized by sound constitution; his stature can vary from short to very big; he is usually corpulent and mobile.

He is characterized by the breadth of knowledge with its shallow depth (the motto is: "A little bit of everything!"); he unites people around him, he is a democratic leader, but if the leadership is lost, he is not interested in the future of the team; he feels comfortable in large crowds, he is very active and redundant, he is characterized by good sociability; he is constantly oriented to obtaining information and desires to be its primary source to stress his authority. As a rule, he is a creative personality.

The Athletoïd Type (the Emotionally Unstable One).

His body shape is characterized by an athletic build, a regular proportional figure, by broad shoulders and chest, and normal body fat.

He is inadequate in his response to a situation, unstable, rapidly changing, active; he gives the impression of a social person, tries to be a leader, but in fact, for a team, he is a "destabilizer"; he is constantly in search, he obeys to a leader for suddenly arisen reasons; he respects strength, he is characterized by harsh speech, character reactivity, susceptibility to affection. He prefers comfortable sports clothes without a tie and light shoes.

The Epileptoid Type (the Epileptoid).

His body is characterized by normal build, the figure is proportional; the body fat is normal, usually not very noticeable (that is, not disposing to placing focus on it).

He is characterized by gloom and sullenness, independence, relying only on himself, "incubation" of ideas or dreams, the desire to see a business through, stupor, frequent state of suppressed aggression, punctuality up to pedantry, sluggishness, caution when it comes to an authority; he likes ideal models and "winged" phrases; work for him is the main value, he perceives the situation accurately (which, however, depends on the duration of observation), he does not break relations with others, he does not attempt some tasks for fear of goofing, he likes to lead a double life and play interesting games, he is venturesome. He prefers comfortable, hard-wearing, practical and discreet clothes and shoes, as a rule, of classic models. He is a creative type due to essential approach.

The Hysteroid Type (the Hysteroid).

His body is characterized by normal constitution, the figure is proportional, the body fat is normal; if his figure is nice, then he usually places focus on it or accentuates its good points.

He is characterized by openness and embellishment of himself, superficialism, the instability of attachment, selective attention, role perception, publicity, gesticulation; for a team, he is a "destabilizer", a generator of ideas and a demonstratively creative person, an adventurer, he pays a lot of attention to form and appearance, he is impressionable; he likes big crowds if he is the center of attention, the opposite leads to depression; he expects praise and understanding, pity for him, he feels mood swings of a team member, he likes to live someone else's life; if he lies, then he does it from the beginning to the end, he lies at the level of reaction. He prefers clothing that is colorful, fashionable, with decorative trimmings (sometimes made with his own hands), as a rule, light (but not always, it can also be dark, for example, black). In his speech, he uses fashionable words, his phrases are usually pictorial. He is a creative type due to flight of imagination.

Analyzing the five types of the psychological model, one can note that none of the types is good or bad, has more or less bonuses to project implementation process. No, there are some preferences in using one or another type at different phases of the life path of a project (at different stages of the process). Correspondence of their characters and qualities to a certain type of work activities to which they aspire and in which they can achieve good results is important, too.

Before we consider the connection of the phases of the life path of a project (the process stages) with the preferred use in these phases of specific psychological types, it is necessary to consider the mechanism of visual diagnosis. This mechanism is implemented through visual perception of a person (from the time of seeing the outlines of the figure, that is, at a fairly considerable distance). So, the first stage is defining what a figure the person possesses and into which of the three primary psychological types he can be put (to the asthenic, the hypersthenic, or the normosthenic one). One can then analyze the gait, the clothing and the hairstyle, which can further clarify or confirm the chosen type. Cheerfulness or lour can both help to ascertain some of the features of a psychological type or con-

МЕНЕДЖМЕНТ

fuse. But, as a rule, the speech of a person and his gestures observed from close range can help to arrive at a nearly comprehensive picture of the dominance of the diagnosed one.

With these tools, a manager can already determine not only the dominance but also the dominant psychological type in a particular situation, getting to know better the contingent and what behavior is inherent to a particular individual. But the basic rule of psychology - the dominance does not change – is also inherent in the segment “court work in an unstable contingent of people.”

Basing on understanding dominances and reactions one can note that, according to the dominance of a person, one can anticipate problem situations that may be encountered or prevent problems of their manifestation [4].

Life path of a project and its phases in management are similar to lunar phases for the Earth. A change in phases in a project leads to a change in load on the dominance of the psychological type of each of the participants in the process and, of course, of the manager. In this study, we consider the main phases of a project (of the process of court work in an unstable contingent of people): *initialization, planning, implementation, monitoring and completion*. To these phases, we will add two cycles: the cycle of project monitoring and the cycle of management of changes.

The Initialization Phase.

This phase creates a vision and not very clear categories, search for something new or for the outlines of some problems. And since not every psychological type is creative and can generate ideas, in this phase, as often as not, the hysteroid type, the hypersthenic type, and the epileptoid type participate. Using in this phase the asthenic type (the asthenic) is advisable only when this person specializes in problems of this phase (knows the procedure, the law, logging, etc.). If as a result of implementing the phase one has to carry out approbation, then, as a rule, it is expedient to use for that such two types as the asthenic and the athletoid ones. Due to their inherent reactivity of reactions, the manager will be able to estimate more accurately the results of the phase (theoretically, without distortion).

The Planning Phase.

This phase is focused on finding solutions directed at the implementation of the new ideas. In this case, the two types – the asthenic and the epileptoid ones – proved themselves to be the best in terms of more detailed understanding particular situations. To analyze strategic and formal characteristics, in this phase, it is contraindicated to use the athletoid type, and it is recommended to use the hysteroid and the hypersthenic ones. The hysteroid type can be used for conducting presentations both in the planning phase and the initialization phase.

The Implementation and Monitoring Phase (the Monitoring Cycle).

As a rule, in the phase of implementation, work of the whole team is used, and any "free" hands cannot be neglected. Therefore, this phase will be discussed in conjunction with the monitoring phase. Thus, it is ideal to entrust implementing a project according to some neatly developed plans and regulations to the asthenic type, and conducting monitoring – to the hysteroid type; one can also use the epileptoid type for both implementing and monitoring. The hypersthenic type in this phase can be used as a supervisor of some strategic indices, for example, of the time and the "dream", but in no case of any essential indices such as risks. It remains to note that the athletoid type has a lot of power over short distances, so, kindling his interest, one can solve problems which, due to their characteristics, can be solved only by the "emotionally unstable" type. This type differs from other ones in that he solve strategic goals by reducing them to solving situational problems, as well as due to his reactivity, which very often leads to "feats".

Phase of Implementation, Monitoring, and Planning (Cycle of Management of Changes).

In our life, this cycle is the "Achilles heel", so the pedantry and the superficialism of types interfere with making balanced decisions; but in practice, psychological types in a person mix, which allows going through this cycle more productively. For this cycle, the optimal psychological type is the epileptoid one, especially if he started or was the ideologist of the start of a project.

The Completion Phase.

The result of this phase is not obtaining the product of a project as everybody, basically, think, but conducting an analysis of the implementation of the project. Such an analysis is inherent in the hyper-

МЕНЕДЖМЕНТ

sthenic, the epileptoid, and the hysteroid types, although each type analyzes his priorities (the essence, the breadth, and the form).

As seen from the analysis of the use of psychological types, in different phases of the life path, it is necessary to consider combined types.

Combined/Mixed Types.

One can model ten double combined unique psychological types without mentioning the dominance and twenty types mentioning the dominance (Table 1), as well as six triple mixed psychological types (Tab. 2)

Table 1

Combined Psychological Types of the Five-Type Model

Sl. No.	Name of the type	The asthenic	The hypersthenic	The athletoid	The epileptoid	The hysteroid
1	The asthenic	+	1	2	3	4
2	The hypersthenic	1	+	5	6	7
3	The athletoid	2	5	+	8	9
4	The epileptoid	3	6	8	+	10
5	The hysteroid	4	7	9	10	+

Source: results of our own research

Table 2

Mixed Psychological Types of the Five-Type Model

Sl. No.	Name of the type	The hypersthenic	The athletoid	The epileptoid	The hysteroid
1	The asthenic	1	1		
2	The asthenic	2		2	
3	The asthenic	3			3
4	The asthenic		4	4	
5	The asthenic		5		5
6	The asthenic			6	6

Source: results of our own research

The above tables show the possibility of carrying out a multivariate analysis using this model, but in this study, we will have a brief look at only four combined types:

1. The hysteroid and athletoid one;
2. The hysteroid and hypersthenic one;
3. The hysteroid and epileptoid one;
4. The hypersthenic and athletoid one.

In the first case of a combination of psychological types (the first pair), the person is often prone to apathetic state, to mental instability, hysteria, to affect as a reaction to monotonous work, to extremes in estimates, demonstrative neglect of safety measures, productivity only during communication in a team. The second combination of psychological types imparts to the person a superior intellect, commitment to high work organization, energy and ostentation, reactivity of making decisions in his favor (unconscious); in a critical situation, he often resorts to lies; in work, he takes up the most catchy part of it (one which is encouraged), he is inclined to exaggerate his achievements and can easily give up work at all. The third case is a difficult combination for the person. He is characterized by manifestations of proneness to conflict, split personality, diligence, although he constantly strives to visualize his activities and orients to external evaluation, it is peculiar of him to demonstrate positive attitude suppressing aggression and suspicion, and, as a rule, the higher the intelligence of the person is, the less conflicts he has. Finally, the fourth case combines two mobile types which may dominate depending on the circumstances and the physiological state (for example, on the person's satiety). With the dominance of the first type, optimism, high vitality, striving for something new and huge desire for leadership prevail. Under the conditions of the domination of the second type, the desire for new turns into superficial observation, restlessness and the dispersion of interests, unwillingness to get the job done,



МЕНЕДЖМЕНТ

predominantly situational and inadequate decisions, the desire to be a leader without the ability to subordinate people.

To prevent the occurrence of negligence in courts, it is necessary not only to improve working conditions, but also to carry out recruitment on the basis of professional and psycho-physiological characteristics [4].

Conclusions. As studies and testings show, additional competences of a manager allow localising situational problems in court work with an unstable contingent of people and preventing the occurrence of systemic ones. An adaptive model of the optimal number of components is rather a universal and necessary tool, especially for diagnosing and managing human resources in court work in an unstable contingent of people.

Thus, the use of an adaptive model in a group of an unstable contingent of people in court is very important because the functional features of a judicial body's activity have their own specifics. Work in the court's structure requires special personal qualities, and for their determination, it is important for a manager to use psychological methods in selection and formation of approaches to choosing personnel to be appointed to the corresponding position.

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МЕНЕДЖМЕНТ

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INNOVATIVE APPROACH TO CIVIL SERVANTS AND LOCAL GOVERNMENT OFFICIALS TRAINING

ІННОВАЦІЙНИЙ ПІДХІД ДО ПІДГОТОВКИ ДЕРЖАВНИХ СЛУЖБОВЦІВ ТА ОСІБ МІСЦЕВОГО САМОВРЯДУВАННЯ

Urgency of the research. Current conditions of the state development, the rapid change of forms and mechanisms of social and political processes require civil servants and local government officials to imply innovative approaches and methods of work. At the same time, state officials are making public-management decisions, implement them according to their experience, intuition, but do not contribute to the knowledge gained during the trainings. This happens due to the fact that the training of public officials (local officials) has more theoretical approach and the need for the officials to obtain practical skills is not taken into consideration, especially in the system of public administration.

The civil servants and local government officials training should take into account the conditions under which public servants work, their need to obtain certain skills and knowledge to meet modern conditions of Ukrainian society.

Target setting. One of the main tasks of the civil servants' training should be the provision of practical knowledge within the performance of public duties.

Actual scientific researches and issues analysis. The problem of training civil servants and local government officials is under the constant attention of scientists, politicians and sociologists. However these studies are fragmented and do not consider the innovative approach to civil servants and local government officials training.

Uninvestigated parts of general matters defining. Thus, the innovative approach to the general problem is still unsolved.

The research objective. The aim of the research is to substantiate the use of an innovative approach to civil servants and local government officials training.

The statement of basic materials. Training of civil servants and local government officials is an important element of the system of public administration, as staff training provides professional system of public administration, their ability to make optimal, efficient public-management decisions and efficiently and effectively implement those decisions.

Conclusions. The modern development of society requires constant improvement of personnel potential of public servants that can be provided by online technology and training, simulation games and more.

Keywords: public service; civil servant; local government official; education; training; innovation.

Актуальність теми дослідження. Сучасні умови розвитку держави, стрімка зміна форм та механізмів управління суспільно-політичними процесами вимагають від державних службовців та посадових осіб місцевого самоврядування інноваційних підходів та методів у діяльності. Водночас, сучасні державні службовці приймають державно-управлінські рішення, реалізують їх з урахуванням власного досвіду, інтуїції, але не сприяють на знанням, отриманих під час підготовки, підвищення кваліфікації. Це пов'язано з тим, що підготовка державних службовців (посадових осіб місцевого самоврядування) носить більше теоретичний підхід, не враховуються потреби службовців в отриманні практичних навичок, особливо в системі публічного управління.

Саме підготовка державних службовців, посадових осіб місцевого самоврядування повинна враховувати умови, в яких працюють державні службовці, їх потреби у певних навичках та знаннях з урахуванням сучасних умов розвитку українського суспільства.

Постановка проблеми. Одним з головних завдань підготовки державних службовців повинно бути забезпечення практичних знань в межах виконання своїх державних посад.

Аналіз останніх досліджень і публікацій. Проблему підготовки, підвищення кваліфікації державних службовців та посадових осіб місцевого самоврядування під постійною увагою у науковців, політиків, соціологів. Водночас, дослідження носять фрагментарний характер та не розглядають питання застосування інноваційного підходу до підготовки державних службовців та посадових осіб місцевого самоврядування.

Таким чином, це є невирішеною проблемою основного дослідження.

Постановка завдання. Метою дослідження є обґрунтування доцільності застосування інноваційного підходу до підготовки державних службовців та посадових осіб місцевого самоврядування.

Виклад основного матеріалу. Підготовка державних службовців та осіб місцевого самоврядування – важливий елемент розвитку системи публічного управління, адже підготовка забезпечує професійність кадрів системи публічного управління, їх здатність приймати оптимальні, раціонально державно-управлінські рішення, якісно та ефективно реалізовувати такі рішення.

Висновки. Сучасний розвиток суспільства вимагає постійне удосконалення кадрового потенціалу державних службовців, що можуть надати он-лайн технології та технології проведення тренінгів, імітаційних ігор тощо.

Ключові слова: державна служба; державний службовець; посадова особа місцевого самоврядування; підготовка; підвищення кваліфікації; інновації.

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МЕНЕДЖМЕНТ

Target setting. Current conditions of the state, the rapid change of forms and mechanisms of social and political processes require civil servants and local government officials to implement innovative approaches and methods of work. However, the state officials are taking public-management decisions, implement them according to their experience, intuition, but do not contribute to the knowledge gained during the training. This is due to the fact that the training of public officials (local officials) has more theoretical focus and does not help the officials in obtaining practical skills, especially in the system of public administration.

That civil servants and local government officials training should take into account the conditions under which public servants work, certain skills and knowledge they need to meet modern conditions of Ukrainian society.

One of the main tasks of the civil service training should be to provide practical knowledge within the exercise of their public office.

According to the Strategy of public administration reform in Ukraine 2016-2020 years a priority in the civil service and human resource management is to ensure the professional development of civil servants, including regular training, fair performance evaluation, and mobility and promotion based on object ' of objective, transparent criteria and achievements [5].

According to the Law of Ukraine "On civil service" [1] the level of professional competence of state employees should be increased through training.

Thus the current legal documents identify the need for constant improvement of personnel potential of public servants.

Actual scientific researches and issues analysis. The problem of civil servants and local government officials training is under the constant attention of scientists, politicians and sociologists. Modern aspects of development of public service staff are analyzed by Ukrainian and foreign scientists, including: V. Aver'yanov, G. Atamanchuk, N. Honcharuk, S. Dubenko, V. Malynovskyy, R. Naumenko, N. Nyzhnyk, O. Obolensky, V. Oluyko, E. Okhotsk, A. Rachinsky, S. Seregin, Alexander Sitsinsky, I. Shur, Alexander Turchinov, S. Hadzhyradyeva, A. Jakubowski. These authors consider the problem of training, the possibility of mobility of modern training methods and training.

Uninvestigated parts of general matter defining. The above mentioned studies are fragmented and do not consider the use of an innovative approach to civil servants and local government officials training.

The research objective. The research goal is a comprehensive analysis of an innovative approach to civil servants and local government officials training.

The statement of basic materials. The civil servants and local government officials training is an important element of the system of public administration, for staff training provides professional system of public administration, their ability to make optimal, efficient public-management decisions, efficiently and effectively implement those decisions.

However, there is a problem of outdated teaching methods in training officials, the ineffectiveness of knowledge, lack of implementation of knowledge in the professional work, lack of communication career with the constant improvement of the skills and so on.

The study analyzes the first argument of the preparation of public (government) employees in the European Union.

The requirement of higher education for civil service positions ensures that only applicants with higher education diploma can apply for competition.

There is a special initial public officials training in Latvia. The requirement of higher education for submission to the position of public service guarantees that only a person who has a university degree can apply for the competition. The university has several specially designed training programs on governance and public administration. However, various government agencies may require some specialized basic vocational education, such as for teacher to work in education, for medics to work in the medicine sphere, and areas of environmental, veterinary, chemistry, agriculture [3-4].

To ensure that the curriculum of higher education institutions and the real needs of the public administration meet, there are various forms of cooperation and coordination:

- organization of practice of students in public institutions;

МЕНЕДЖМЕНТ

- organization of volunteer work of students in public institutions;
- consultation between universities and public institutions on curricula of study programs;
- consultation between universities and public institutions on themes of the students researches, including those of the master's programs;
- organization of common events – conferences, seminars.;
- involvement of working civil servants as a trainers for some parts of the study courses or as a trainers for particular courses in universities [3-4].

These methods, approaches and practices aim at meeting real needs in skills and knowledge of public servants.

The main institution that provides training for central administration services is Latvian School of Public Administration.

Latvian School of Public Administration organises the personnel preparation, it has its own teachers / trainers. Teachers / trainers are hired on a contract basis, they are public servants or teach in universities and other higher education institutions. International coaches may also be involved in training. Total Latvian School of Public Administration as a whole employs about 100 coaches.

LSPA general function is to ensure and coordinate training process, to develop new training programs and general curricula for civil servants [3-4].

There is initial and continuous training of civil servants in France. Students are admitted to the primary education through competitive examinations. The purpose of education is not only gaining knowledge but also the acquisition of necessary skills. Therefore, education in schools is divided into training and education. Internships are in government (in France or abroad) and private sector institutions. The purpose of the internship is to provide future public employees experience in a particular administrative work, improve their competence and acquaintance with basic management tools.

Professional training of civil servants in France is focused not on the academic and the practical issues of academic knowledge to be learned by students before entering school administration reviewed and competitive entrance exams. Training is focused on the functioning of the administration, and the various technical issues (depending on the school).

Constant training in France is the right of public servants. As for state civil servants, the decree of 15 October 2007 provides that training can be carried out or initiated by the administration or on the initiative of the civil servant. Each public administration should develop a curriculum for each year. Some courses may be mandatory for public officials, such as the transition to the post of senior management. In addition, public officials have the individual right for the lifelong learning for 20 hours per year that can be accumulated over 6 years [3-4].

Admission to specific training in France can be conducted through interviews with civil servant or the leadership of the institution. There are no general and rigid rules of admission to study for the civil servants training system to be flexible and responsive to the needs of administrations and civil servants.

According to the Act on civil service, the training system for civil servants in Poland includes:

- central trainings - planned, organized and supervised by the Head of Civil Service;
- general trainings - planned, organized and supervised by General Directors of the Office;
- trainings under individual professional development programmes of Civil Service Corps members - planned, organized and supervised by the General Director of the Office in consultation with a Civil Service Corps member;

- specialist trainings – planned, organized and supervised by the General Director of the Office, covering issues related to the tasks of the office [3-4].

There is initial and continuous training of civil servants in Poland, as in France. Students of the National School of Public Administration are recruited through open and competitive procedures. The only limitation is the age limit (up to 32 years) and the presence of a master's degree. Graduates of the National School of Public Administration at the end of the training program are automatically accepted into the civil service. They are free to choose the position of those provided by the prime minister to graduates.

МЕНЕДЖМЕНТ

The training at the National School of Public Administration is interdisciplinary. The program offers full training necessary for those preparing to take a leading, expert for managerial positions in the Polish civil service at central and provincial levels. The main subjects taught at the National School, consist of the three main training blocks: 1) public administration and management; 2) the economy and public finances; 3) The European Union and foreign policy. Training is conducted by experienced experts, and, if possible, the practices (including foreign experts).

Preparations in Poland is organized under the following main blocks: public law and administration, economic issues, public finances, the European Union and international cooperation, social issues (including professional culture of civil servant and ethical issues in public life), management and governance in the administration, management of EU structural funds.

An important part of training in Poland is a language course. All language courses are focused on the study of administrative terminology, grammar and vocabulary. Specialized language courses include study of terminology in administration, law, economics and the EU [4].

The right for the training in Spain is reflected in the statute and the associated corresponding obligation - the obligation to prepare. Such obligatory reference aims at the improvement of the results in the inclusion of the concept of training to the text of the law, which clearly indicates the scope and characteristics of the main status of civil servants as a basic value of lifelong learning (training) as one that combines not only consistency in the time dimension (unlike the original or special training received to perform specific tasks), but also to the ability to "refresh training" [3-4].

Training of civil servants in Spain is decentralized, so every administration has the faculty to provide training to employees of a separate public body of training.

Virtually every administration has its autonomous Institute of Public Administration. The central authorities have the National Institute of Public Administration, which is an autonomous body responsible for training managers and civil servants for the central government. The Institute also supports researches and studies of the central government and cooperates with other national and international institutions.

The analysis of the experience of the training of public servants in the EU shows that European training programs are innovative as these programs are renewed each year, the results identify needs in acquiring specific knowledge and skills. In addition, training public officials in the EU focuses on practical skills in public administration. Successful completion of training ensures that employees get their public office or implement successful professional career.

Preparation of public service and local government officials should be based on the following principles:

- rationality;
- focus on practical skills;
- dependance on the needs of public service (local officials);
- saving time and financial resources;
- efficiency;
- communications career of public servant with permanent improvement of professionalism.

The analysis of the literature on issues gives grounds to determine that the basic forms of public service (local officials) training should be implemented, among them: online lectures, simulation games, webinars, workshops.

The study should consider each of these types of innovative training civil servants and local government officials.

Training as a form of education has significant advantages over other forms and types of education professionals and requires not only knowledge but also the ability to apply knowledge in practice, and to change constantly. Among the benefits of training as an active form of learning over traditional methods, are the following: when you use the training process of close to real practice, simulation training is a method; training is an interactive method of learning, the participants act in different roles and operate according to the status of its role; training is a method where the trigger mechanisms of group are dynamic, the participants gain experience of development and implementation of collective decisions, and thus show the possibility of self-merit and making effective positive expression of pro-

МЕНЕДЖМЕНТ

professional activity; during the training special agents create a certain emotional, intellectual and cognitive mood that allows step up significantly and intensify the learning process [7, P. 72-73].

Simulation games provide some of the management processes and resolve specific tasks. The advantages of this method are as follows. First, its efficiency - a significant increase in knowledge and skills is obtained per time unit. Secondly, multiple time compression - processes that in real life last for years, "scroll" for a second, and in the case of computers - almost instantly [2, P. 59-60]. Finally - safety, as some administrative decisions are not realized in real time, in case of being wrong and possibly leading to some significant negative consequences.

Webinar - an online event aimed at training participants. It serves as a leading teacher, coach, leading specialist whose task is to pass the audience some information for them to learn new techniques, develop new skills, etc. Participants of the webinar can be hundreds of kilometers away from each other and from the leading. They see and hear the teacher asking them questions. Thus, the effectiveness of training increases.

The most attractive of the benefits is costs reduction. No need to go on sending, no need to rent a room, no need for participants to print a demo material. These costs are not necessary.

Conducting classes as a workshop is to create an atmosphere of support and conditions for self-knowledge, self-expression, self-development. Thus, a specialist in this class serves as the coordinator of educational activities, an observer who has the ability to stimulate, provoke, facilitate the search for ways to address the relevant state-management problem [6].

These methods of training of civil servants and local government officials promote the absorption of active practical knowledge and skills, considerable savings in time and financial resources, rational use of budgetary funds [6].

Conclusions. The modern development of society requires constant improvement of personnel potential of public servants that can be provided through online technology and training, simulation games and more.

It is supposed to analyze the modern methods of training of civil servants and local government officials in the further research.

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МЕНЕДЖМЕНТ

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ISSUE OF FORMATION OF RESPONSIBLE ATTITUDE TO HEALTH IN MODERN YOUTH

ПРОБЛЕМНІСТЬ ФОРМУВАННЯ ВІДПОВІДАЛЬНОГО СТАВЛЕННЯ ДО ЗДОРОВ'Я У СУЧАСНОЇ МОЛОДІ

Urgency of the research. Forming a healthy lifestyle for young people is a complex process, that requires more people, different organizations.

Target setting. An essential place in the process of forming, maintaining and strengthening the health of young people belongs to educational institutions, where permanent and purposeful work with young people should be carried out using various methods of developing education.

Actual scientific researches and issues analysis. This issue was considered by various scientists, in particular by V. Bobrytska, O. Yezhova, N. Zymivets, V. Muromets, I. Topchii, O. Sokolenko, L. Sushchenko, V. Orzhekhovska, T. Fedorchenko, N. Chernukha, I. Ya. Lernerom, M. I. Makhmutov, Yu. K. Babansk, M. A. Danylov, A. V. Furman.

Uninvestigated parts of general matters defining. Scientists now do not sufficiently highlight the role of the educational institution in the formation of healthy lifestyle for young people, which led to the urgency of comprehensive study of this subject.

The research objective. The substantiation of the problem of teaching modern youth the development of personal priorities, responsible attitude towards their body, and health as one of the highest values is an essential task in the process of maintaining and strengthening their health.

The statement of basic materials. The article revisits the content, forms, methods and technologies of teaching and educating a person in the context of the formation of a system of valuing one's own health. It has been proved that the formation of a healthy lifestyle for young people is a complex process, which requires a lot of people, different organizations and, first of all, young people themselves.

Conclusions. The formation of healthy lifestyle in young people is a complex process, which requires a lot of people and different organizations. An important place in the process of forming, maintaining and strengthening the health of young people belongs to educational institutions where constant and purposeful work with young people should be carried out through the use of various methods of developing education that would stimulate cognitive activity, influence the motivational sphere, and force to reconsider the priorities of one's life.

Keywords: health, responsible attitude; healthy lifestyle; problem, youth.

Актуальність теми дослідження. Проблема формування здорового способу життя молоді – складний процес, який потребує якнайбільшої кількості людей, різних організацій.

Постановка проблеми. Вагоме місце у процесі формування, підтримки і зміцнення здоров'я молоді належить і навчальним закладам, де має здійснюватися постійна і цілеспрямована робота з молоддю шляхом використання різноманітних прийомів розвивального навчання.

Аналіз останніх досліджень і публікацій. Дане питання розглядалося різними вченими, зокрема, В. Бобрицькою, О. Єжовою, Н. Зимівцем, В. Муромцем, І. Топчій, О. Соколенко, Л. Сущенко, В. Оржеховською, Т. Федорченко, Н. Чернухою, І. Я. Лернером, М. І. Махмутовим, Ю. К. Бабанським, М. А. Даниловим, А. В. Фурманом.

Виділення недосліджених частин загальної проблеми. Науковцями нині недостатньо висвітлюється роль навчального закладу у формуванні у молоді здорового способу життя, що зумовило актуальність всебічного вивчення даної тематики.

Постановка завдання. Обґрунтування проблемності навчання сучасної молоді з формування особистісних установок, відповідального ставлення до свого організму, до здоров'я як однієї із найвищих цінностей – важливе завдання у процесі підтримки й зміцнення її здоров'я.

Виклад основного матеріалу. У статті переосмислено зміст, форми, методи і технології навчання і виховання особистості у контексті формування системи ціннісного ставлення до власного здоров'я. Доведено, що формування здорового способу життя молоді – складний процес, який потребує якнайбільшої кількості людей, різних організацій і насамперед – самої молоді.

Висновок. Проблема формування здорового способу життя молоді – складний процес, який потребує якнайбільшої кількості людей, різних організацій. Вагоме місце у процесі формування, підтримки і зміцнення здоров'я молоді належить і навчальним закладам, де має здійснюватися постійна і цілеспрямована робота з молоддю шляхом використання різноманітних прийомів розвивального навчання, які б стимулювали пізнавальну діяльність, впливали на мотиваційну сферу і змушували переглянути пріоритети власного життя.

Ключові слова: здоров'я; відповідальне ставлення; здоровий спосіб життя; проблема; молодь.

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МЕНЕДЖМЕНТ

Urgency of the research. The young people healthy lifestyle development is a complex process, which requires a lot of people and different organizations.

Target setting. An essential place in the process of developing, maintaining and strengthening the health of young people also belongs to educational institutions where permanent and purposeful work with young people should be carried out through the use of various methods of developing education that would stimulate cognitive activity, influence the motivational sphere and make it necessary to re-consider the priorities of one's own life

Actual scientific researches and issues analysis. The issue of protecting the health of school age children and teenagers attracts the attention of specialists from various branches of science. The intensity of psychological and pedagogical research in the context of the problem field of our research has been increasing since the year of 2000. It is from this period of time that we observe a large number of dissertations, in particular: the issues of "value attitude to health", "healthy lifestyle", "responsible attitude to health" were considered by various scientists, in particular V. Bobrytska, O. Yezhova, N. Zymivets, V. Muromets, I. Topchiy, O. Sokolenko, L. Sushchenko, V. Orzhekhovska, T. Fedorchenko, N. Chernukha. To the problems of problematics and problem training of youth the works of A. M. Matiushkin, K. A. Slavska are devoted. Didactic aspects of the problem situation were considered by I. Ya. Lerner, M. I. Makhmutov, Yu. K. Babanskyi, M. A. Danylov, A. V. Furman.

Uninvestigated parts of general matters defining. The role of educational institutions in the development of healthy lifestyle for young people is not covered sufficiently by scholars nowadays, which led to the urgency of comprehensive study of this subject.

The research objective. The substantiation of the problem of teaching modern youth the development of personal priorities, responsible attitude towards their body, and health as one of the highest values is an essential task in the process of maintaining and strengthening their health.

The statement of basic materials. In the current conditions of the development of society, the issues of preserving, strengthening and developing the spiritual, physical and mental health of citizens have acquired particular urgency. Life and human health are the highest values and one of the main indicators of the society's civilizedness. The priority of the problem is caused by a sharp deterioration in the state of health of young people, on which the future of the state depends. According to experts, almost 90% of children have deviations in health, and more than 50% - unsatisfactory physical shape. A significant part of the illnesses of the students are of a didactic nature, that is, caused or directly provoked by the conditions of the educational process. In such a situation, great attention should be paid to creating conditions in educational institutions for the education of physically, mentally and spiritually healthy person.

Today there is a rethinking of the content, forms, methods and technologies of education and upbringing of the person in the context of the formation of a system of value attitude to one's health. The focus of the educational community is the recognition of the person's self-worth as a unity of the physical, spiritual and social.

As the studies of national psychologists and teachers convincingly show, including the views of G. Ball [2], G. Bezv [3], I. Bech [6], L. Kalchenko [10], A. Karaman [11], T. Fedorchenko [12], a significant impact on the health of people is carried out by their style and life quality.

It is well-known that health is a treasure of every citizen, a strategic resource of the state, a pledge of development of the international community as a whole. Particular importance in today's realities is the state of health of younger generation. There is no doubt that genetic, socio-economic and environmental factors reduce the level of individual health.

Currently, in accordance with the Ottawa Charter, adopted in 1986, health is considered not only the absence of disease, but also a state of complete physical, spiritual and social well-being. The realization of the health potential is influenced by weighty factors: peace, availability of housing, social justice, education, nutrition, income, a stable ecosystem and permanent resources.

As the State target social program "Youth of Ukraine" shows for 2009-2015, four factors influence the state of health of young people: 10% belong to healthcare institutions, the rest are the ecology (about 20%), heredity (about 20%) and most - conditions and lifestyle (almost 50%) [8].

According to a sociological survey conducted within the framework of the project for the reform of

МЕНЕДЖМЕНТ

social services for children and youth (2009-2015), all respondents named health among the vital values that are prior for junior and senior adolescents: schoolchildren - 82.6%. Among other values are, in particular, a happy family life - 70%, the presence of good friends, an interesting work - 78.6% [7].

Contemporary scientists like A. Karaman, J. Petrochko, V. Orzhekhovsky, T. Fedorchenko testify that one of the leading personal functions of the individual is the attitude towards one's health as the most important factor in the realization of vital meanings and goals. It should be noted that social tension and deterioration of environmental characteristics of the human environment, which are generated by the transformation of the economy and the social sphere, require the preparation of the individual, change dynamically adjusting to the conditions of existence. Hence, there are requirements for the adaptive abilities of the body, the level of health and its resources.

A. Bespalko has several consonant thoughts, arguing that the preparation of children and young people for entry into complex, often unfavorable life situations, development of their ability to withstand unfavorable factors that destroy health comes first.

It is worth noting, the issues of problem-based learning are devoted to the works of many scientists. There is a theory of problem-based learning that was grounded by the psychologists A. M. Matyushkin and K. A. Slavsky. Didactic aspects of the problem situation were considered by I. Ya. Lerner, M. I. Makhmutov, Yu. K. Babansky, M. A. Danilov and others. The most prominent domestic representative, who has studied the issues of problem-based learning is a well-known psychologist and methodologist A. V. Furman with his work "The theory of educational problem situations psychological and didactic aspect" [15]. In that paper the scientist highlights the main theoretical issues of problem-based youth education, explores the essence of the problem situation, carries out attempts to classify problem situations, and considers problematic methods of teaching.

It should be noted that on account of this, the issue of the problem-based teaching of modern youth to form personal priorities, a responsible attitude towards one's health as one of the highest values acquires a particularly topical importance today, which ensures self-realization, self-actualization of a person in public and private spheres.

At the legislative level, the concern for the health of the younger generation of Ukraine, teaching a healthy lifestyle are one of the leading directions of social and pedagogical work in educational institutions. In particular, as noted in the National Strategy for the Development of Education in Ukraine for 2012-2021, the priority task of the education system is the training of a responsible attitude to one's own health and the health of others as to high social and individual values [8].

The issue of the formation of a responsible attitude to the health of the individual is quite complex and urgent in social and pedagogical science.

In the context of our research, works relating to the formation of a healthy lifestyle, a conscious attitude toward health, a value attitude to health, the prevention of destructive habits among schoolchildren, social and pedagogical work with deviant children and adolescents, children deprived of parental care, improving the quality of provision services to children and youth in territorial communities, social protection of children's rights in difficult life circumstances, complex assessment of children's needs in residential care establishments are of great importance.

Thus, it can be stated that the problem of responsible attitude to health should be solved through the formation of a harmoniously developed personality, and this will contribute to the preservation of the health of the individual.

The significant ones are Y. Komensky's ideas, who substantiated the need for the unity of upbringing and teaching, showed the importance of integrating knowledge about human health, developed the principles of expediency and the principle of naturalness (according to nature), which presuppose the study of the laws of spiritual life by teachers and the coordination with them of pedagogical influence on child's personality.

Nowadays his ideas are modern and relevant, in particular, much attention should be given to the view that the educator should rely on reasonable methods of upbringing, take into account the individual abilities of pupils, create a quiet environment in an educational institution, devote a great importance to physical education in extracurricular activities. And in our time, health technologies in education and upbringing play an essential role.

МЕНЕДЖМЕНТ

The question of the physical development and moral upbringing of the child is considered in the pedagogical works by D. Locke. In his treatise "Thoughts on Education," the scholar suggests a program for educating the younger generation according to the need of forming active affirmation of values.

An outstanding teacher K. D. Ushinsky devoted a great role to the formation of children's health culture. He believed: "If we entrust our health to doctors, then the teachers are entrusted with the morality and the mind of our children, we entrust their soul, and at the same time the future of our Motherland". In the scientist's opinion, the study of pedagogy presupposes an obligatory acquaintance with the essence and laws of life, the development of the human body, both physical and mental.

At the present stage of the development of society, a rethinking of the role of knowledge about human health and a change in attitude towards the spiritual aspect of health are taking place. In the context of the issues of our study, we turn to pedagogical achievements of P. Lesgaft, who enriches the general education school with the system of physical education, the system of physical exercises, which became state ones. The scholar is considered one of the creators of the theory and practice of therapeutic physical education.

Great contribution was made by A. Makarenko, who paid great attention to the upbringing of hygienic skills in his pupils. He defined "health" as a normal complex of physical and hygienic qualities and manifestations: neatness, cheerfulness, sexual decency.

The pedagogical system of the great teacher-practitioner V. Sukhomlinsky is aimed at creating conditions and opportunities for the formation, preservation and strengthening of schoolchildren's health. He wrote: "Caring for health is the work of a teacher. Children's spiritual life, world outlook, intellectual development, the strength of knowledge, faith in their strengths depend upon their cheerfulness and liveliness. If you measure all my worries about children, then the good half of them is about health. "

For our study, the key point is that V. Sukhomlinsky considered the health of schoolchildren as an integral system: "Anatomical and physiological processes occurring at this age are so closely connected with spiritual life and the formation of consciousness that essentially reflect the future of a person and show that physical culture can no longer be limited to body and health culture. That is, the teacher has proved the unity of the spiritual, mental and physical aspects of a person's health.

It is important to emphasize that the ideas of humanization proposed by Sh. Amonashvili allow us to discover in practice no less effective ways, methods, forms of upbringing and teaching, that, to a large extent contribute to the formation of individual health culture.

So, as it can be seen from the retrospective analysis, the issues of the culture of a healthy lifestyle, the value attitude to the health of the individual are relevant and timely in the future.

T. Bondarenko and A. Vashchenko devoted their studies to the healthy lifestyle as an important factor of the personality, modern experience and methods of introducing health education and upbringing of children and young people. They believed that the concept of a "healthy lifestyle" consists of three components: physical, mental and social.

In modern conditions, health is a prior social value. Summarizing national and foreign research experience, it can be defined as the possibility of the human body to adapt to changes in the environment, which is characterized by a person's will and is one of the indicators of man's perfection. Health creates the conditions for the free manifestation of the biological and social possibilities of a person, their transformation into activity.

For completeness of the problem presentation and the essence of the leading concept of the topic under research, we found that health - the dynamic state of a person, determined by the reserves of the mechanisms of self-organization of its system (resistance to pathogenic factors and the ability to compensate for the pathological process), is characterized by energy, plastic and informational (regulatory) self-organization, and also is the basis for the manifestation of biological (survival - preservation of the person, reproduction - continuation of the genus) and social functions.

According to N. Chernukha, the integration of all levels of human organization enables the individual to fulfill his biological and social functions. The higher people's ability to realize biological and social functions are, the higher their health level is. It is impossible to define the concept of "health", not

МЕНЕДЖМЕНТ

taking into account the characteristics of the environment and human activity, its social significance [16].

It should be noted that at present the public notion of health is stipulated by the adaptation concept, in which health is actually identified with normality and largely depends on external conditions and factors, respectively, the individual's own activity and responsibility are not decisive.

In the philosophical encyclopaedic dictionary it is said: "health is a natural state of the organism, characterized by its balance with the environment and the absence of any painful manifestations."

That is, modern philosophy teaches: health is not an object of property, but a process, the result of our thoughts, actions, feelings.

In the Encyclopedia of Education [9] it is stated that the concept of "health" is "the state of the organism in which all its organs function normally in different states".

It should be noted that it is always necessary to emphasize the possibility of strengthening the health of young people, which can be provided by the inclusion in the curriculum of subjects for the disclosure of physical, social and mental factors.

On the deep conviction of J. Raikus, there are three levels for describing the value of health:

1) Biological - the initial health implies the perfection of the body's self-regulation, the harmony of physiological processes and, as a consequence, the minimum of adaptation;

2) Social health is a measure of social activity, an active relationship of a man with the world;

3) Personal, psychological health is not the absence of disease, but rather its overcoming.

The researcher S. Temina emphasizes that the value of health in everyday representations has increased, but has not become a fact of consciousness, thus, remained at the level of fashion. Real behavior for the sake of self-preservation has not undergone significant changes, people still drink and smoke a lot, disturb the sleep, rest and motor activity, do not care about proper nutrition, etc.

It should be noted that a responsible attitude to health is inextricably linked with the formation of the personality as a whole and does not imply a difference in the content, means and methods of targeted action to form such attitude in children and youth. Knowledge of the laws governing the formation of a person's relationship to health, in particular, his internally personal determinants, is a necessary condition for the effectiveness of the formation of a healthy lifestyle. We state that health is a social and biological basis of the life of the whole nation.

It is worth noting that the concept of "health" is inextricably linked with the notion of a "healthy lifestyle". The concept of a "healthy lifestyle" is defined as the organization of work and leisure, creative self-expression, the satisfaction of cultural and physiological needs of a person that ensures the performance of biosocial functions, physical and mental health, active longevity and, at last, harmonious development of the personality in all age periods.

A healthy lifestyle depends on person himself, but at the same time the state should create conditions for its formation, popularization and dissemination among the population, and the efforts of the state should be aimed at creating a supportive environment for the formation of a healthy lifestyle and the introduction of its values into people's minds.

We believe that one of the possible ways to achieve a qualitatively higher level of health of children and young people can be the wide introduction in the educational institutions of all levels of the system of developmental instruction [14], which is based on discrediting the installation on ready-made knowledge, focusing not so much on knowledge itself but on the principles of obtaining new knowledge on the preservation, strengthening and improvement of one's health. Unlike the traditional education system, this makes it possible to form a universal ability of the individual to any kind of activity.

The content analysis of the contents of the programs of activity of the Cabinet of Ministers of Ukraine over the past few years has revealed a narrow approach and insufficient attention of the government to the formation and propagation of healthy lifestyle. This category is mostly mentioned in the context of public health or is not mentioned at all.

So, after analyzing the source base of the problems of our research, it can be argued that a healthy lifestyle is primarily an activity of the individual, a group of people and a society that uses material and spiritual conditions and opportunities in the interests of health, harmonious physical and spiritual de-

МЕНЕДЖМЕНТ

velopment of a person. In our opinion, a healthy lifestyle is the management of people's lifestyle in which they direct their knowledge, capabilities, actions towards support, strengthening and restoring their own health.

Conclusion. Thus, health is the basis for the effective vital activity of the individual, the prerequisite for the maximum disclosure of the capabilities of each person. The effectiveness of human development depends primarily on the formation of human capabilities (improvement of health status, the level of acquisition of knowledge and professional skills), as well as their maximum use for work, recreation, cultural, social and political activities.

It should be noted that the process of forming the health of young people depends on many factors (external and internal), in particular: socioeconomic and environmental conditions (20%); health system status (10%); heredity (20%); conditions and way of life (50%). Therefore, we believe that human health reflects the quality of adaptation of the individual's organism to the conditions of the external environment, and also represents the process of interaction between man and the environment. The very state of health is formed as a result of the interaction of external (natural, social) and internal (heredity, sex, age) factors.

An important place in the process of forming, maintaining and strengthening the health of young people belongs to educational institutions. It is here that permanent and purposeful work with young people should be carried out through the use of various techniques (developing training) that stimulate cognitive activity, influence the motivational sphere, do not leave indifference, force to reconsider the priorities of the life. Thus, the formation of a healthy lifestyle for young people is a complex process that requires a lot of people, different organizations and, above all, young people themselves.

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Чернуха, Н. М. Інтеграція виховних впливів суспільства в сучасному освітньому середовищі : монографія / Н. М. Чернуха. – Луганськ : Альма-матер, 2006. – 302 с.

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Shandruk, S. K. Issue of formation of responsible attitude to health in modern youth / S. K. Shandruk, Z. I. Krupnyk, O. A. Osetrova // Науковий вісник Полісся. – 2017. - № 3 (11). Ч. 2. – С. 190-196.

РЕФЕРАТИ

ABSTRACTS

УДК 331.108.43

Гончаренко, О. Г. Формування системи моніторингу інноваційної активності персоналу / О. Г. Гончаренко // Науковий вісник Полісся. - 2017. - № 3 (11), ч. 2. - С. 8-12.

Анотація. Стаття присвячена дослідженню системи оцінки ділових характеристик особистісного розвитку персоналу кримінально-виконавчої системи. Бібліогр.: 9 назв.

Ключові слова: управління; персонал; атестація; моніторинг; оцінка; кваліфікація; ділові і особистісні якості.

УДК 331.101.26

Кичко, І. І. Використання чинників росту продуктивності праці як напрям зменшення неформального сектору економіки / І. І. Кичко // Науковий вісник Полісся. - 2017. - № 3 (11), ч. 2. - С. 13-17.

Анотація. У статті проаналізовані зміст та інструменти державного впливу на неформальний сектор економіки, складові екстенсивних та інтенсивних чинників росту продуктивності праці, їх переваги та недоліки. Доведено, що найбільш доцільним на сучасному етапі розвитку України є зростання продуктивності праці за рахунок техніко-технологічного вдосконалення виробництва під дією науково-технічного прогресу. Лл.: 1. Бібліогр.: 8 назв.

Ключові слова: продуктивність праці; екстенсивні чинники; інтенсивні чинники; науково-технічний прогрес.

УДК 330:378:165.741

Загірняк, Д. М. Дивергенція освітнього прагматизму у контексті професійно-кваліфікаційної відповідності / Д. М. Загірняк // Науковий вісник Полісся. - 2017. - № 3 (11), ч. 2. - С. 18-28.

Анотація. Метою роботи є визначення рівня освітнього прагматизму особи через дивергенцію професійно-кваліфікаційної відповідності якостей працівника потребам роботодавця. Табл.: 2. Лл.: 1. Бібліогр.: 13 назв.

Ключові слова: вища освіта; освітній потенціал; освітній прагматизм; професійно-кваліфікаційна відповідність.

УДК 658.018

Гончар, О. І. Синергійний підхід в управлінні маркетинговим потенціалом підприємства / О. І. Гончар, І. І. Поліщук // Науковий вісник Полісся. - 2017. - № 3 (11), ч. 2. - С. 29-33.

Анотація. Авторами обґрунтовано, що формування синергійного ефекту взаємодії елементів маркетингового потенціалу в умовах динамізму середовища і міжнародної інтеграції, необхідно визначати як стратегічний аспект управління підприємством, інструмент конкурентної боротьби і акцентувати увагу на його обґрунтуванні у стратегічному і тактичному плануванні.

Доведено, що для виявлення синергійного ефекту взаємодії елементів маркетингового потенціалу доцільно здійснити їх класифікацію за функціональною ознакою, та позиціонування самого маркетингового потенціалу в структурі сукупного потенціалу підприємства.

UDC 331.108.43

Goncharenko, O. G. The formation of the monitoring system of innovative staff activity / O. G. Goncharenko // Scientific bulletin Polissia. - 2017. - Vol. 3 (11), P. 2. - P. 8-12.

Abstract. The article investigates business performance evaluation system of staff personal development of the penal system. Refs: 9 titles.

Keywords: management; personnel; certification; monitoring; rating; qualification; business and personal qualities.

UDC 331.101.26

Kychko, I. I. Using the factors of labour productivity growth as a direction of decreasing the informal sector of economy / I. I. Kychko // Scientific bulletin Polissia. - 2017. - Vol. 3 (11), P. 2. - P. 13-17.

Abstract. The content and the instruments of the state influence on the informal sector of economy, the integral components of the extensive and the intensive factors of labour productivity growth have been analyzed in the article. It has been proved that labour productivity increasing due to the technique-technological improvement of the production under the conditions of the scientific and technological progress is the most appropriate. Figs.: 1. Refs: 8 titles.

Keywords: labour productivity; extensive factors; intensive factors; scientific and technological progress.

UDC 330:378:165.741

Zagirniak, D. M. Educational pragmatism divergence in the context of professional qualification conformity / D. M. Zagirniak // Scientific bulletin Polissia. - 2017. - Vol. 3 (11), P. 2. - P. 18-28.

Abstract. The purpose of the paper consists in determination of the level of person's educational pragmatism via divergence of professional-qualification correspondence between the employee's qualities and the employer's requirements. Tabl.: 2. Figs.: 1. Refs: 13 titles.

Keywords: higher education; educational potential; educational pragmatism; professional qualification conformity.

UDC 658.018

Gonchar, O. I. Synergic approach in marketing potential management of the enterprise / O. I. Gonchar, I. I. Polishchuk // Scientific bulletin Polissia. - 2017. - Vol. 3 (11), P. 2. - P. 29-33.

Abstract. The authors substantiate that it is necessary to define the formation of a synergistic effect of the interaction of marketing potential elements in conditions of the environment and international integration dynamism as a strategic aspect of enterprise management, an instrument of competitive struggle and to emphasize its substantiation in strategic and tactical plan-nig.

It is proved that it is expedient to carry out synergistic effect of marketing potential elements interaction classification on a functional basis and positioning of the marketing potential itself in the structure of the company's aggregate potential in order to identify them.

It is stated that the success of the enterprise activity, its

Констатовано, що успішність діяльності підприємства, його позиції на ринку і можливість розвитку у майбутньому, обумовлюється правильністю формування і силою взаємозв'язку елементів маркетингового і сукупного потенціалу. Бібліогр.: 3 назв.

Ключові слова: маркетинговий потенціал; підприємство; синергія; ентропія; результат; можливості; управління.

УДК 339.544

Князь, С. В. Технологія формування механізмів експортно-імпоротної діяльності підприємств / С. В. Князь, Н. Г. Георгіаді, І. О. Красілич // Науковий вісник Полісся. - 2017. - № 3 (11), ч. 2. - С. 34-42.

Анотація. Виявлено, що середня частка імпорتنих операцій протягом 2001-2015 рр. становила 52,23 %, а в січні 2016 року зросла до рівня 53,37%, що на 3,16% більше за аналогічний показник станом на січень 2015 року і на 7,6% більше у порівнянні із січнем 2002 року. Тому запропоновано спосіб формування механізмів реалізації експортно-імпоротної діяльності підприємствами. Іл.: 3. Бібліогр.: 16 назв.

Ключові слова: технологія; розвиток; експортно-імпортна діяльність; аутсорсинг; механізм розвитку експортно-імпоротної діяльності.

УДК 621.316

Косенко, А. П. Определение отраслевого парка электротехнических изделий / А. П. Косенко, Т. А. Кобелева, Н. П. Ткачева // Науковий вісник Полісся. - 2017. - № 3 (11), ч. 2. - С. 43-50.

Анотація Целью статьи является разработка методических положений определения отраслевого парка электротехнических изделий, не имеющих самостоятельного технологического назначения. Табл.: 5. Бібліогр.: 17 назв.

Ключові слова: электротехнические изделия; отраслевой парк; технологическое оборудование; коэффициенты применяемости.

УДК 332.025.13:005.941:338.432(100)

Леонов, С. В. Методичний підхід до побудови системи оцінки організаційного розвитку підприємства / С. В. Леонов, Т. А. Васильєва, Г. О. Швіндіна // Науковий вісник Полісся. - 2017. - № 3 (11), ч. 2. - С. 51-56.

Анотація. Мета статті – синтезувати знахідки та результати попередніх досліджень у сфері організаційних змін та розвитку аби побудувати рамочну концепцію оцінки розвитку підприємства. Іл.: 2. Бібліогр.: 9 назв.

Ключові слова: організаційний розвиток; оцінка; зростання; розвиток; показники ефективності.

УДК 330.131.52:004

Шарко, М. В. Забезпечення інноваційної активності та економічного розвитку підприємства в умовах динамічних змін зовнішнього середовища / М. В. Шарко, Е. І. Зайцева, Н. В. Гусаріна // Науковий вісник Полісся. - 2017. - № 3 (11), ч. 2. - С. 57-60.

Анотація. Стаття спрямована на обґрунтуванні ролі вхідної інформації в забезпеченні інноваційної активності та економічного розвитку підприємства в умовах динамічних змін зовнішнього середовища. Іл.: 1. Бібліогр.: 8 назв.

position on the market and the possibility of development in the future is determined by the correctness of the formation and the strength of the relationship between the elements of marketing and aggregate potential. Refs: 3 titles.

Keywords: Marketing potential; enterprise; synergy; entropy; result; opportunities; management.

UDC 339.544

Knyaz, S. V. Technology of formation of enterprise export-import activity mechanisms / S. V. Knyaz, N. H. Heorhiadi, I. O. Krasilych // Scientific bulletin Polissia. - 2017. - Vol. 3 (11), P. 2. - P. 34-42.

Abstract. The analysis of the dynamics of export-import operations which are realized by national subjects of manage proves that average part of import operations throughout 2001-2015 ys. was 52,23 %, while in January 2016 it increased to the level of 53,37% , which is 3,16% more than the same index of January 2015 and 7,6% higher in comparison with January 2002. Thereby it has been considered ways of formation the mechanisms of foreign economic activity. Figs.: 3. Refs: 16 titles.

Keywords: technology development; export and import activities; outsourcing; mechanism of export-import activities.

UDC 621.316

Kosenko, A. P. The definition of industry park electrical products / A. P. Kosenko, T. O. Kobielieva, N. P. Tkachova // Scientific bulletin Polissia. - 2017. - Vol. 3 (11), P. 2. - P. 43-50.

Abstract. The aim of the article is development of methodical provisions of the definition of industry Park electrical products that do not have independent technological purposes. Tabl.: 5. Refs: 17 titles.

Keywords: electrical products; industrial Park; technological equipment, factors of applicability.

UDC 332.025.13:005.941:338.432(100)

Leonov, S. V. Methodological approach to design the organizational development evaluation system / S. V. Leonov, T. A. Vasilyeva, H. O. Shvindina // Scientific bulletin Polissia. - 2017. - Vol. 3 (11), P. 2. - P. 51-56.

Abstract. The paper aims to synthesize the findings in the previous studies in the sphere of organizational changes and development to construct the comprehensive framework to evaluate the enterprise development. Figs.: 2. Refs: 9 titles.

Keywords: organizational development; evaluation; growth; development; performance index.

UDC 330.131.52:004

Sharko, M. V. Providing of innovative activity and economic development of enterprise in the conditions of external environment dynamic changes / M. V. Sharko, O. I. Zaitseva, N. V. Gusarina // Scientific bulletin Polissia. - 2017. - Vol. 3 (11), P. 2. - P. 57-60.

Abstract. The article is directed on the grounding of incoming information role in providing of innovative activity and economic development of enterprise in the conditions of dynamic changes of external environment. Figs.: 1. Refs: 8 titles.

Keywords: innovative activity; incoming information;

Ключові слова: інноваційна активність; вхідна інформація; управління; зовнішнє середовище.

УДК 332:65:637

Боковець, В. В. Моделі та методологія формування організаційно-економічного механізму управління корпорацією / В. В. Боковець, Н. Л. Замкова // Науковий вісник Полісся. - 2017. - № 3 (11), ч. 2. - С. 61-65.

Анотація. Стаття розкриває економічні мотиви зваженого підходу до побудови ефективного організаційно-економічного механізму управління корпорацією. Побудовано ефективну модель корпоративного управління та проаналізовано основні етапи, методи та інструменти організаційно-економічного механізму управління корпорацією. Іл.: 2. Бібліогр.: 6 назв.

Ключові слова: корпорація; методи управління; механізм; моделі управління; організаційно-економічний механізм; управління.

УДК 658.62.018.2

Гарафонов, О. І. Відмінності та особливості впровадження стандарту ISO 9001:2015 в контексті соціального та стратегічного розвитку підприємств / О. І. Гарафонов, Г. В. Жосан, Р. В. Янковой // Науковий вісник Полісся. - 2017. - № 3 (11), ч. 2. - С. 66-71.

Анотація. У статті розглянуто особливості впровадження стандарту ISO 9001: 2015. Проведено порівняльну характеристику між версіями стандарту 2008 року та 2015 року. Встановлено, що основні відмінності стосуються: принципів менеджменту якості, структури стандарту, термінів та визначень, вимог стандарту. Табл.: 4. Бібліогр.: 10 назв.

Ключові слова: ISO 9001:2015; ISO 9001:2008; сис-тема управління якістю; ризик; процес.

УДК 316.35

Черчик, Л. М. Моделі соціального підприємництва / Л. М. Черчик, Н. В. Коленда, Н. М. Матвійчук // Науковий вісник Полісся. - 2017. - № 3 (11), ч. 2. - С. 72-76.

Анотація. У статті: розглянуто підходи до обґрунтування моделей соціального підприємництва; обґрунтовано низку моделей відповідно до сформульованих авторами функціональних ознак соціальних підприємств в контексті забезпечення соціальної безпеки населення. Бібліогр.: 7 назв.

Ключові слова: соціальні підприємства; моделі соціального підприємництва; соціальна безпека.

УДК 65.012.2:338.45(477.41)

Белялов, Т. Е. Оцінювання зовнішнього середовища для цілей фінансового планування діяльності підприємств легкої промисловості / Т. Е. Белялов // Науковий вісник Полісся. - 2017. - № 3 (11), ч. 2. - С. 77-81.

Анотація. В межах даного дослідження було проведено оцінювання зовнішнього середовища для підприємств легкої промисловості Київської області. Проведені дослідження та аналіз результатів експертного оцінювання свідчать про те, що антимонопольне регулювання не здійснює суттєвого впливу на діяльність підприємств легкої промисловості Київської області, при цьому значний вплив на діяльність підприємств легкої промисловості Київської області чинить

management; external environment.

UDC 332:65:637

Bokovets, V. V. Method and the methodology of forming an organizational and economic mechanism of corporation's management / V. V. Bokovets, N. L. Zamkova // Scientific bulletin Polissia. - 2017. - Vol. 3 (11), P. 2. - P. 61-65.

Abstract. The article exposes economic reasons of the self-weighted approach to the construction of an effective organizational and economic mechanism of corporation's management. An effective corporate management model is built and the basic stages, methods and instruments of organizational and economic mechanism of corporation's management are analysed. Figs.: 2. Refs: 6 titles.

Keywords: corporation; management methods; mechanism; organizational and economic mechanism; management.

UDC 658.62.018.2

Harafonova, O. I. Distinctions and features of ISO 9001:2015 standard implementation in the context of social and strategic development of enterprises / O. I. Harafonova, G. V. Zhosan, R. V. Yankovoi // Scientific bulletin Polissia. - 2017. - Vol. 3 (11), P. 2. - P. 66-71.

Abstract. In the article the peculiarities of implementation of the ISO 9001:2015 standard are considered. A comparative characteristic between versions of the 2008 standard and 2015 one is conducted. It is established that the main differences concern principles of quality management, structure of the standard, terms and definitions, requirements of the standard. Tabl.: 4. Refs: 10 titles.

Keywords: ISO 9001:2015; ISO 9001:2008; quality management system; risk; process.

UDC 316.35

Cherchyk, L. N. Models of social entrepreneurship / L. N. Cherchyk, N. V. Kolenda, N. M. Matviichuk // Scientific bulletin Polissia. - 2017. - Vol. 3 (11), P. 2. - P. 72-76.

Abstract. The article deals with the social entrepreneurship models substantiation approaches. Specified models are substantiated in accordance with the functional features of social enterprises formulated by the authors in the context of providing social security of the population. Refs: 7 titles.

Keywords: social enterprises; models of social entrepreneurship; social security.

UDC 65.012.2:338.45(477.41)

Bieliyalov, T. E. Assessment of the external environment for the purpose of financial planning of light industry / T. E. Bieliyalov // Scientific bulletin Polissia. - 2017. - Vol. 3 (11), P. 2. - P. 77-81.

Abstract. Within this study was conducted external evaluation macro for light industry Kiev region.

The research and analysis of expert assessment indicate that antitrust regulation will not have a significant impact on the light industry enterprises of Kyiv region, with significant impact on enterprises of light industry Kiev area has tax regulations and requirements of environmental legislation that is binding for light industry Kiev region. Tabl.: 3. Figs.: 1. Refs: 8 titles.

Keywords: an external environment; financial planning;

податкове регулювання та вимоги екологічного законодавства, які є обов'язковим для підприємств легкої промисловості Київської області. Табл.: 3. Іл.: 1. Бібліогр.: 8 назв.

Ключові слова: зовнішнє середовище; фінансове планування; легка промисловість.

УДК 658.567:636:504.06

Захарченко, О. В. Оцінка формування відходів та перспективи впровадження екологічно чистих безвідходних технологій в галузі тваринництва / О. В. Захарченко // Науковий вісник Полісся. - 2017. - № 3 (11), ч. 2. - С. 82-88.

Анотація. Досліджено проблеми формування, зберігання та використання відходів життєдіяльності тварин. Проаналізовано кількісний склад та динаміку погोलів'я тварин та птиці. Розраховано обсяги утвореного гною та використаної технічної води у тваринництві та птахівництві. Табл.: 5. Бібліогр.: 13 назв.

Ключові слова: тваринництво; птахівництво; відходи життєдіяльності тварин; гній; органічні добрива; біогаз; екологія.

УДК 94(4):327.7

Шабатура, Т. С. Модель економічного розвитку підприємства в контексті євроінтеграції / Т. С. Шабатура, А. А. Кравчук, Т. М. Гнат'єва // Науковий вісник Полісся. - 2017. - № 3 (11), ч. 2. - С. 89-94.

Анотація. Стаття покликана розкрити особливості й структурувати складові моделі економічного розвитку в умовах євроінтеграції. Табл.: 1. Іл.: 1. Бібліогр.: 10 назв.

Ключові слова: економічна модель; економічний розвиток; євроінтеграція; підприємство; адаптація.

УДК 339.3:339.137.2(477)

Андріїв, Н. М. Оцінка інституціонального забезпечення розвитку конкурентного торговельного підприємства в Україні / Н. М. Андріїв // Науковий вісник Полісся. - 2017. - № 3 (11), ч. 2. - С. 95-102.

Анотація. У статті інституціональне забезпечення розвитку конкурентного торговельного підприємства досліджується через вплив таких інститутів: правил та норм, органів державної влади, корпоративних та інших підприємницьких структур, державних підприємств, спеціалізованих установ. Доведено, що зниження ефекту формальних і неформальних правил та норм спричинено суперечностями й неточностями прийнятих законів. Іл.: 1. Бібліогр.: 6 назв.

Ключові слова: торговельне підприємство; інституціональне забезпечення; формальні та неформальні правила та норми поведінки; інститути регулювання; інститути розвитку.

УДК 658.147:621

Хілуха, О. А. Корпоративне управління в рамках розвитку корпоративних підприємств України / О. А. Хілуха // Науковий вісник Полісся. - 2017. - № 3 (11), ч. 2. - С. 103-107.

Анотація. У статті обґрунтовано підходи до трактування сутності корпоративних підприємств та корпоративного управління. Визначено нормативно-правове забезпечення їх діяльності. Охарактеризовано властивості формування та розвитку корпоративних підприємств. Іл.: 1. Бібліогр.: 15 назв.

light industry.

UDC 658.567:636:504.06

Zakharchenko, O. V. Assessment of waste formation and prospects of implementing environmentally friendly wasteless technologies in livestock industry / O. V. Zakharchenko // Scientific bulletin Polissia. - 2017. - Vol. 3 (11), P. 2. - P. 82-88.

Abstract. Investigated the problems of formation, storage and use of animal waste. Analyzed quantitative composition and dynamics of the number of animals and poultry. Calculated amounts of manure formed and process water used in livestock and poultry. Tabl.: 5. Refs: 13 titles.

Keywords: livestock; poultry breeding; animal wastes; manure; organic fertilizer; biogas; ecology.

UDC 94(4):327.7

Shabatura, T. S. Model of economic development enterprise in the context of European integration / T. S. Shabatura, A. A. Kravchuk, T. M. Hnatieva // Scientific bulletin Polissia. - 2017. - Vol. 3(11), P. 2. - P. 89-94.

Abstract. The aim of the article is to re-veal the features and join the components of economic development model in the context of European integration. Tabl.: 1. Figs.: 1. Refs: 10 titles.

Keywords: economic model; economic development; European integration; enterprise; adaptation.

UDC 339.3:339.137.2(477)

Andriyiv N. M. Valuation of the institutional supply of the development of the competitive trading entrepreneurship in Ukraine / N. M. Andriyiv // Scientific bulletin Polissia. - 2017. - Vol. 3 (11), P. 2. - P. 95-102.

Abstract. In this article the institutional supply of the development of the competitive trade entrepreneurship is researched through the influence of such institutions as the rules and norms, the state authorities, corporative and other enterprise structures, the state enterprises, the specialized establishments. It was proved that decrease of the effect of the formal and informal rules and norms were caused by the contradictions and inaccuracy of the passed laws. Figs.: 1. Refs: 6 titles.

Keywords: the trade entrepreneurship; the institutional supply; the formal and informal rules and the norms of behavior; the regulating institutions; the institutions of development.

UDC 658.147:621

Khilukha, O. A. Corporate governance and the Ukrainian corporate enterprises development / O. A. Khilukha // Scientific bulletin Polissia. - 2017. - Vol. 3 (11), P. 2. - P. 103-107.

Abstract. The article deals with different approaches to interpretation of the essence of corporate enterprise and corporate governance. The normatively-legal providing of its activity is defined. Characteristic features of forming and development of corporate enterprise are described. Figs.: 1. Refs: 15 titles.

Ключові слова: корпоративне управління; корпоративна; корпоративне підприємство; корпоративні права; інтереси зацікавлених сторін; властивості корпоративних підприємств.

УДК 338+502+630.6

Черчик, А. О. Сутність та складові механізми забезпечення еколого-економічної безпеки лісогосподарських підприємств / А. О. Черчик // Науковий вісник Полісся. - 2017. - № 3 (11), ч. 2. - С. 108-112.

Анотація. статті набули подальшого розвитку: підходи до обґрунтування сутності механізму забезпечення еколого-економічної безпеки лісогосподарських підприємств; змістовне наповнення складових цього механізму, а саме системи інституційного забезпечення управління ЕЕБ, діагностики ЕЕБ та інструментів і шляхів забезпечення ЕЕБ залежно від отриманих результатів; підходи до обґрунтування сутності потенціалу еколого-економічної безпеки підприємства, його складових. Бібліогр.: 6 назв.

Ключові слова: лісове господарство; еколого-економічна безпека; механізм забезпечення еколого-економічної безпеки.

УДК 330.11-024.84

Карцева, В. В. Концептуальні засади фінансового контролінгу у системі споживчої кооперації України в контексті парадигми інклюзивної економіки / В. В. Карцева, Л. М. Ремньов // Науковий вісник Полісся. - 2017. - № 3 (11), ч. 2. - С. 113-118.

Анотація. У статті висвітлено сутність парадигми інклюзивної економіки та її ключових характеристик стосовно кооперативної моделі бізнесу, на основі якої обґрунтовано концептуальні засади впровадження фінансового контролінгу у системі споживчої кооперації України з урахуванням його дуалістичної природи. Табл.: 1. Іл.: 2. Бібліогр.: 10 назв.

Ключові слова: фінансовий контролінг; споживча кооперація; інклюзивна економіка; інклюзивний розвиток.

УДК 658.14

Селіверстова, Л. С. Вплив інтеграційних процесів на розвиток підходів до управління корпоративними фінансами / Л. С. Селіверстова, О. С. Бондаренко // Науковий вісник Полісся. - 2017. - № 3 (11), ч. 2. - С. 119-123.

Анотація. Завданнями дослідження є обґрунтування характеру впливу процесів інтеграції та глобалізації на корпоративні фінанси, визначенні ролі логістичних систем у напрямку забезпечення ефективного управління фінансами корпорацій, доведенні необхідності розробки нових моделей управління корпоративними фінансами на основі встановлення взаємозв'язку між цінністю логістичних ланцюгів та вартістю корпорації. Бібліогр.: 7 назв.

Ключові слова: корпоративні фінанси; інтеграція; логістизація, розвиток; вартість; цінність.

УДК 334.723:336.1

Тищенко, В. Ф. Методичний підхід до формування фінансового потенціалу публічно-приватного партнерства / В. Ф. Тищенко, Ф. А. Шиголь, В. М. Остапенко // Науковий вісник Полісся. - 2017. - № 3 (11), ч. 2. - С. 124-130.

Keywords: corporate governance; corporation; corporate enterprise; the interests of stakeholders; features of corporate enterprise; corporate governance.

UDC 338+502+630.6

Cherchyk, A. O. Essence and mechanism components of forest enterprises ecological and economic security provision / A. O. Cherchyk // Scientific bulletin Polissia. - 2017. - Vol. 3 (11), P. 2. - P. 108-112.

Abstract. The article further develops the approaches to the substantiation of the mechanism of ensuring ecological and economic safety of forest enterprises; Meaningful filling of the components of this mechanism, namely the system of institutional support for the management of the EES, the diagnosis of the EES, the tools and ways of providing the EES depending on the results obtained; Approaches to the substantiation of the essence of the potential of ecological and economic security of the enterprise, its components. Refs: 6 titles.

Keywords: forestry enterprise; environmental and economic security; ecological and economic security assurance mechanism.

UDC 330.11-024.84

Kartseva, V. V Conceptual bases of financial controlling in the Ukrainian system of consumer cooperatives in the context of the inclusive development paradigm / V. V. Kartseva, L. M. Remnova // Scientific bulletin Polissia. - 2017. - Vol. 3 (11), P. 2. - P. 113-118.

Abstract. The article outlines the essence of the inclusive economy paradigm and its key characteristics in application to the cooperative business model, on the basis of which the conceptual basics of financial controlling implementation in Ukrainian system of consumer cooperatives are grounded in view of its dualistic nature. Tabl.: 1. Figs.: 2. Refs: 10 titles.

Keywords: financial controlling; consumer cooperatives; inclusive economy; inclusive development.

UDC 658.14

Seliverstova, L. S. The impact of the integration processes on the development of the approaches to managing corporate finance / L. S. Seliverstova, O. S. Bondarenko // Scientific bulletin Polissia. - 2017. - Vol. 3 (11), P. 2. - P. 119-123.

Abstract. The objectives of the research are to study the nature of the impact of integration and globalization on corporate finance, find out the determining role of logistic systems in the direction of ensuring effective financial management of corporations, prove the need to develop new models of corporate finance through establishing the relationship between the value and cost of logistics chains corporations. Refs: 7 titles.

Keywords: corporate finance; integration; logistics; development; cost; value.

UDC 334.723:336.1

Tyschenko, V. F. Methodical approach to the formation of the public-private partnership financial potential / V. F. Tyshchenko, F. A. Shyhol, V. M. Ostapenko // Scientific bulletin Polissia. - 2017. - Vol. 3 (11), P. 2. - P. 124-130.

Анотація. Запропоновано методичний підхід до формування фінансового потенціалу публічно-приватного партнерства, що включає оцінку фінансового потенціалу ППП за його структурними елементами, забезпечення оптимального структурування державної підтримки для фінансування публічно-приватного партнерства, підвищення потенційної можливості взаємодії держави та приватного сектору шляхом визначення проблем, перспектив і напрямів їх коригування. Табл.: 1. Іл.: 2. Бібліогр.: 10 назв.

Ключові слова: публічно-приватне партнерство; фінансовий потенціал; публічний; приватний; фінансово-кредитний сектори.

УДК 336.71(477)

Ніколасно Ю. В. Державне регулювання і фінансова безпека банківського сектору України : проблемні питання та шляхи вирішення / Ю. В. Ніколасно // Науковий вісник Полісся. – 2017. №3 (11). Ч. 2. – С. 131-137.

Анотація. В цій статті автором доведено, що важливим компонентом забезпечення фінансової безпеки банківського сектору є розбудова ефективної системи державного регулювання та нагляду за банківським сектором. Визначено основні стратегічні напрями державного регулювання банківською системою. Іл.: 2. Бібліогр.: 10 назв.

Ключові слова: банківський сектор; фінансова безпека; фінансова система; державне регулювання; банківський нагляд.

УДК 336.76

Білошкурська, Н. В. Вплив кон'юнктури ринку цінних паперів на розвиток колективного інвестування / Н. В. Білошкурська, М. В. Білошкурський, Л. А. Чвертко // Науковий вісник Полісся. - 2017. - № 3 (11), ч. 2. – С. 138-142.

Анотація. Побудовано моделі залежності сукупної вартості активів вітчизняних інститутів спільного інвестування та недержавних пенсійних фондів від обсягів емісії акцій, інвестиційних сертифікатів інвестиційних фондів, торгів облигаціями України та облигаціями місцевих позик. Розроблено стратегічні орієнтири розвитку колективного інвестування в Україні. Табл.: 1. Іл.: 3. Бібліогр.: 6 назв.

Ключові слова: ринок цінних паперів; емісія; акція; облигація; інвестиційний сертифікат; інститути спільного інвестування; недержавні пенсійні фонди.

УДК 336.225.53:65.011.7

Іванова, Л. Б. Податкова політика як інструмент регулювання відновлення платоспроможності боржника / Л. Б. Іванова, В. Г. Маргасова, Ю. М. Перетятко // Науковий вісник Полісся. - 2017. - № 3 (11), ч. 2. – С. 143-147.

Анотація. З метою удосконалення інструментарію податкової політики пропонується затвердження податкових пільг на постійній основі у відновлювальних процедурах банкрутства. Табл.: 1. Бібліогр.: 6 назв.

Ключові слова: дебітор-боржник; антикризове управління; банкрутство; безнадійна заборгованість; податок.

УДК 35.073.512:35.073.6

Тофан, І. М. Проблематика адміністрування по-

Abstract. The methodical approach to forming of public-private partnership financial potential has been suggested. It includes: the assessment of public-private partnership financial potential for its structural elements, providing optimal structuring of state support for the funding of public-private partnerships, increasing the potential for cooperation between the state and the private sector by identifying problems, prospects and directions of their adjustment. Tabl.: 1. Figs.: 2. Refs: 10 titles.

Keywords: public-private partnership; financial potential; public; private; financial and credit sectors.

UDC 336.71(477)

Nikolayenko, Yu. V. State regulation and financial security of the banking sector of Ukraine: problem questions and ways of decision / Yu. V. Nikolayenko // Scientific bulletin Polissia. - 2017. - Vol. 3 (11), P. 2. – P. 131-137.

Abstract. In this article, the author has proved that an important component of providing financial security to the banking sector is the development of an effective system of state regulation and supervision of the banking sector. The basic strategic directions of the state regulation by the banking system are determined. Figs.: 2. Refs: 10 titles.

Keywords: banking sector; financial security; financial system; state regulation; banking supervision.

UDC 336.76

Biloshkurska, N. V. Influence of the security market condition on the collective investment development / N. V. Biloshkurska, M. V. Biloshkurskiy, L. A. Chvertko // Scientific bulletin Polissia. - 2017. - Vol. 3 (11), P. 2. – P. 138-142.

Abstract. Models of dependence of the total value of assets of domestic collective investment institutions and non-governmental pension funds on the volume of stock issue, investment certificates of investment funds, bond trading in Ukraine and local loan bonds have been built. The strategic directions of collective investment development in Ukraine have been developed. Tabl.: 1. Figs.: 3. Refs: 6 titles.

Keywords: security market; emission; share; bond; investment certificate; collective investment institutions; non-governmental pension funds.

UDC 336.225.53:65.011.7

Ivanova, L. B. Tax policy as a regulation instrument of renewal of the debt's solvency / L. B. Ivanova, V. G. Margasova, Y. M. Peretiatio // Scientific bulletin Polissia. - 2017. - Vol. 3 (11), P. 2. – P. 143-147.

Abstract. In order to improve the tax policy tools it is proposed to approve tax incentives on a permanent basis in bankruptcy renewal procedures. Tabl.: 1. Refs: 6 titles.

Keywords: debtor; anti-crisis management; bankruptcy; uncollectible debt; tax.

UDC 35.073.512:35.073.6

Tofan, I. N. Problems in administration of tax on real

датку на нерухоме майно відмінне від земельної ділянки в Україні / І. М. Тофан, О. Г. Агрес, Т. О. Шматковська // Науковий вісник Полісся. - 2017. - № 3 (11), ч. 2. – С. 148-153.

Анотація. Висвітлено передумови оподаткування нерухомості в Україні. Охарактеризовано податкову базу, ставки податку та пільговиків. На підставі даних Міністерства фінансів України проаналізовано грошові потоки, які стали доходами місцевого самоврядування. Динаміка доходів від цього податку є позитивною для місцевих бюджетів. Запропоновано конкретні напрямки вдосконалення організації оподаткування. Іл.: 1. Бібліогр.: 9 назв.

Ключові слова: податкова система; податок на нерухоме майно; загальна площа нерухомості.

УДК 336.14

Шулюк, Б. С. Фінансування та організація державних закупівель в Україні: проблеми та напрями вирішення / Б. С. Шулюк // Науковий вісник Полісся. - 2017. - № 3 (11), ч. 2. – С. 154-158.

Анотація. У статті обґрунтовано необхідність бюджетного фінансування системи закупівель товарів, робіт, послуг для забезпечення державних потреб. Визначено принципи ефективного функціонування системи державних закупівель з урахуванням кращих здобутків світового досвіду. З'ясовано основні причини неефективного процесу організації та фінансування державних закупівель, а також окреслено стратегічні напрями їх вирішення. Табл.: 1. Іл.: 1. Бібліогр.: 6 назв.

Ключові слова: державні закупівлі; бюджетні кошти; державні замовлення; тендерні торги; фінансовий та громадський контроль.

УДК 336.225

Пузырний, В. Ф. Податковий менеджмент великих платників податків у розрізі еволюції взаємодії з фіскальними органами (вітчизняний та зарубіжний досвід) / В. Ф. Пузырний // Науковий вісник Полісся. - 2017. - № 3 (11), ч. 2. – С. 159-165.

Анотація. Економічне зростання бізнесу справляє все більший вплив на інші відносини, і великі підприємства стають самостійним об'єктом економіко-правової політики держави. Стаючи лідером і у податкових відрахуваннях, держави ідентифікують великих суб'єктів господарювання, присвоюючи їм статус large tax payer (великий платник податків, далі – ВПП), чим декларують обрання особливої форми їх податкового менеджменту. Іл.: 1. Бібліогр.: 10 назв.

Ключові слова: великий платник податків; податковий менеджмент; податок; фіскальний орган.

УДК 338.518(477.51)

Коваль-Стоянова, С. С. Стратегічні імперативи інституційного регулювання інвестиційних процесів у харчовій промисловості / С. С. Коваль-Стоянова, О. М. Галицький, О. В. Ніколюк // Науковий вісник Полісся. - 2017. - № 3 (11), ч. 2. – С. 166-171.

Анотація. У статті розглянуто та визначено основні сучасні проблеми регулювання інвестиційних процесів у харчовій промисловості. Досліджені та систематизовані стратегічні завдання розвитку харчової промисловості на основі наукомістких підходів й інноваційних рішень. Обґрунтовано комплекс заходів, що реалізують інституційні можливості держави щодо ак-

estate other than land in Ukraine / I. N. Tofan, O. H. Ahres, T. O. Shmatkovska // Scientific bulletin Polissia. - 2017. - Vol. 3 (11), P. 2. – P. 148-153.

Abstract. The work argues pre-conditions of real estate taxation in Ukraine. It characterizes tax base, tax rate and beneficiaries. Basing on the data of the Ministry of Finance of Ukraine, we have analyzed cash flows to increase revenues of local self-governments. Dynamics of revenue from this tax makes positive impact on local budgets. Figs.: 1. Refs: 9 titles.

Keywords: tax system; property tax; total area of real estate.

UDC 336.14

Shuliuk, B. S. Financing and organization of public procurement in Ukraine: problems and directions of solving / B. S. Shuliuk // Scientific bulletin Polissia. - 2017. - Vol. 3 (11), P. 2. – P. 154-158.

Abstract. The article substantiates the need for budget financing of the system of procurement of goods, works and services for state needs. The principles of effective functioning of public procurement system on the basis of the best achievements of world experience are defined. The main causes of inefficient process of organization and funding of public procurement have been found and the strategic directions of their solution have been outlined. Tabl.: 1. Figs.: 1. Refs: 6 titles.

Keywords: public procurement; budget funds; government orders; tenders; financial and public control.

UDC 336.225

Puzyrnyi, V. F. Tax management of large taxpayers in the light of cooperation evolution with fiscal authorities (domestic and foreign experience) / V. F. Puzyrnyi // Scientific bulletin Polissia. - 2017. - Vol. 3 (11), P. 2. – P. 159-165.

Abstract. Economic growth of business makes an increasing impact on other relations and large enterprises become an independent object of state's economic and legal policy. Becoming a leader in tax deductions, states identify large business entities assigning them the status of a large tax payer (a large taxpayer, hereinafter referred to as LTP) with what they declare selection of a special form of their tax management. Figs.: 1. Refs: 10 titles.

Keywords: large taxpayer; tax management; tax; fiscal authorities.

UDC 338.518(477.51)

Stoyanova-Koval S. S. The strategic imperatives of institutional regulation of the investment processes in the food industry / S. S. Stoyanova-Koval, O. M. Ghalycjkyj, O. V. Nikoljuk // Scientific bulletin Polissia. - 2017. - Vol. 3 (11), P. 2. – P. 166-171.

Abstract. The article discusses and defines the basic modern problems of regulation of the investment processes in the food industry. Strategic objectives of the development of the food industry based on knowledge-based approaches and innovative solutions are researched and structured. A set of measures that implement the institutional capacity of the state as for enhancing the investment processes of the food indus-

тивізації інвестиційних процесів харчової промисловості. Запропоновано науково-практичні рекомендації щодо реалізації стратегічних імперативів розвитку інституційного регулювання інвестиційних процесів у харчовій промисловості. Іл.: 1. Бібліогр.: 6 назв.

Ключові слова: інституційне регулювання; інвестиційний процес; стратегічні імперативи; інституційне забезпечення; розвиток економіки.

УДК 338.22.012.61-022.56(100):303.4

Стрельник, С. О. Глобальне підприємництво як об'єкт міждисциплінарних досліджень / С. О. Стрельник // Науковий вісник Полісся. - 2017. - № 3(11), ч. 2. - С. 172-176.

Анотація. У статті розглядається природа глобального підприємництва як багатоаспектного явища, формування якого знаходиться на перетині складних взаємозв'язків різних аспектів теорій підприємництва та міжнародного бізнесу. Автором визначаються елементи глобального підприємництва у підприємницьких вченнях ХХ століття та досліджуються підприємницька діяльність з точки зору міжнародного бізнесу. Відзначаються потенційні нові горизонти для інтеграції цих напрямів. Табл.: 2. Бібліогр.: 8 назв.

Ключові слова: глобальне підприємництво; міжнародний бізнес; міждисциплінарний підхід; багатонаціональні корпорації.

УДК 347.9+159.98

Кайдашев Р. П. Психологические типы в специфике работы суда / Р. П. Кайдашев, Е. А. Романенко // Науковий вісник Полісся. - 2017. - № 3 (11), ч. 2. - С. 177-183.

Анотація. Цель исследования - рассмотрение и формирования адаптивных подходов к работе суда в нестабильном контингенте людей и стабилизация отношений между менеджером и ГНСКП. Табл.: 2. Бібліогр.: 11 назв.

Ключові слова: группа нестабильного контингента людей; типологические (конституционные) типы человека; психологические типы (типы личности); адаптивная модель.

УДК 35.08 (477)

Пархоменко-Куцевіл, О. І. Інноваційний підхід до підготовки державних службовців та осіб місцевого самоврядування / О. І. Пархоменко-Куцевіл // Науковий вісник Полісся. - 2017. - № 3 (11), ч. 2. - С. 184-189.

Анотація. Метою дослідження є обґрунтування доцільності застосування інноваційного підходу до підготовки державних службовців та посадових осіб місцевого самоврядування. Бібліогр.: 7 назв.

Ключові слова: державна служба; державний службовець; посадова особа місцевого самоврядування; підготовка; підвищення кваліфікації; інновації.

УДК 37.013.42 – 364.048.6

Шандрук, С. К. Проблемність формування відповідального ставлення до здоров'я у сучасній молоді / С. К. Шандрук, З. І. Крупник, О. О. Осетрова // Науковий вісник Полісся. - 2017. - № 3 (11), ч. 2. - С. 190-196.

Анотація. У статті переосмислено зміст, форми, методи і технології навчання і виховання особистості у

try is grounded. Scientific and practical recommendations for implementing the strategic imperatives of the development of institutional regulation of the investment processes in the food industry are suggested. Figs.: 1. Refs: 6 titles.

Keywords: institutional management; investment process; strategic imperatives; institutional support; economic development.

UDC 338.22.012.61-022.56(100):303.4

Strelnyk, S. O. Global entrepreneurship as an object of interdisciplinary researches / S. O. Strelnyk // Scientific bulletin Polissia. - 2017. - Vol. 3 (11), P. 2. - P. 172-176.

Abstract. The article addresses the nature of global entrepreneurship as a multidisciplinary term, which was included in different aspects of entrepreneurship and international business theories. The author has de-fined the elements of global entrepreneurship in the studies of XX century and investigated the entrepreneurship activity from the point of view of international business. The potential new horizons for the research of these themes are defined. Tabl.: 2. Refs: 8 titles.

Keywords: budgeting; global entrepreneurship; international business; interdisciplinary approach; multinational corporations.

UDC 347.9+159.98

Kaidashev, R. P. Psychological types in the specifics of the court activity / R. P. Kaidashev, Y. A. Romanenko // Scientific bulletin Polissia. - 2017. - Vol. 3 (11), P. 2. - P. 177-183.

Abstract. The purpose of the study is to consider and form adaptive approaches to court work in an unstable contingent of people and stabilization of relations between a manager and a group of an unstable contingent of people (GUSCP), a team, and the process itself. Tabl.: 2. Refs: 11 titles.

Keywords: a group of an unstable contingent of people; typological (constitutional) human types; psychological types (personality types); adaptive model.

UDC 35.08 (477)

Parkhomenko-Kutsevil, O. I. Innovative approach to civil servants and local government officials training / O. I. Parkhomenko-Kutsevil // Scientific bulletin Polissia. - 2017. - Vol. 3 (11), P. 2. - P. 184-189.

Abstract. The aim of the research is to substantiate the use of an innovative approach to civil servants and local government officials training. Refs: 7 titles.

Keywords: public service; civil servant; local government official; education; training; innovation.

UDC 37.013.42 – 364.048.6

Shandruk, S. K. Issue of formation of responsible attitude to health in modern youth / S. K. Shandruk, Z. I. Krupnyk, O. A. Osetrova // Scientific bulletin Polissia. - 2017. - Vol. 3 (11), P. 2. - P. 190-196.

Abstract. The article revisits the content, forms, methods and technologies of teaching and educating a person in the context of the formation of a system of valuing one's own

контексті формування системи ціннісного ставлення до власного здоров'я. Доведено, що формування здорового способу життя молоді – складний процес, який потребує якнайбільшої кількості людей, різних організацій і насамперед – самої молоді. Бібліогр.: 16 назв.

Ключові слова: здоров'я; відповідальне ставлення; здоровий спосіб життя; проблема; молодь.

health. It has been proved that the formation of a healthy lifestyle for young people is a complex process, which requires a lot of people, different organizations and, first of all, young people themselves. Refs: 16 titles.

Keywords: health, responsible attitude; healthy lifestyle; problem, youth.

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- **анотація структурована** (1500-2000 знаків) українською (або мовою статті) та англійською мовами (Times New Roman, 12 пт., *курсив*); **анотацію не потрібно розміщувати на окремому листі**. Анотація повинна містити стисле формулювання змісту статті, не повторювати назву статті. Загальна структура анотації повинна містити:

- актуальність теми дослідження (**Urgency of the research**);

- постановка проблеми (**Target setting**);

- аналіз останніх досліджень і публікацій (**Actual scientific researches and issues analysis**);

- виділення недосліджених частин загальної проблеми (**Uninvestigated parts of general matters defining**);

- постановка завдання (**The research objective**);

- викладення основного матеріалу (**стисло**) (**The statement of basic materials**);

- висновки відповідно до статті (**Conclusions**).

- **порожній рядок** (Times New Roman, 14 пт.);

- **ключові слова** (3-10 слів) українською (або регіональною мовою) та англійською мовами (Times New Roman, 12 пт., *курсив*);

– **актуальність теми дослідження** (Times New Roman, 14 пт.);

– **постановка проблеми** (Times New Roman, 14 пт.);

– **аналіз останніх досліджень та публікацій** (Times New Roman, 14 пт.);

– **виділення недосліджених частин загальної проблеми** (Times New Roman, 14 пт.);

– **постановка завдання** (Times New Roman, 14 пт.);

– **виклад основного матеріалу** (можливий розподіл на підрозділи) (Times New Roman, 14 пт.);

– **висновки** відповідно до статті (Times New Roman, 14 пт.);

– **порожній рядок** (Times New Roman, 14 пт.);

– **література** (Times New Roman, 12 пт., **жирний**, по центру), обсяг до 10 джерел, детальна інформація щодо оформлення – п. 7;

– **references** (Times New Roman, 12 пт., **жирний**, по центру), обсяг до 10 джерел, детальна інформація щодо оформлення – п. 8.

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7. Літературні джерела, що цитуються, повинні бути пронумеровані відповідно до порядку звертання до них у тексті. Посилання на джерело подається у квадратних дужках, наприклад: «... відомо з [4]. ...» або «... розглянуто у [4, С. 203] ...». Список літератури наводиться наприкінці статті відповідно до порядку звернення по тексту на мові оригіналу та згідно з ДСТУ ГОСТ 7.1:2006 «Система стандартів з інформації, бібліотечної та видавничої справи. Бібліографічний запис. Бібліографічний опис. Загальні вимоги та правила складання».

8. Список літератури англійською мовою повинен бути оформлений за міжнародним бібліографічним стандартом APA (<http://www.bibme.org/citation-guide/apa/>). Якщо наукова праця написана мовою, що використовує кириличний алфавіт, то її бібліографічний опис необхідно транслітерувати латинськими літерами. Після назви праці латинськими літерами зазначається переклад англійською мовою у дужках.

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DISTINCTIONS AND FEATURES OF ISO 9001:2015 STANDARD IMPLEMENTATION IN THE CONTEXT OF SOCIAL AND STRATEGIC DEVELOPMENT OF ENTERPRISES

ВІДМІННОСТІ ТА ОСОБЛИВОСТІ ВПРОВАДЖЕННЯ СТАНДАРТУ ISO 9001:2015 В КОНТЕКСТІ СОЦІАЛЬНОГО ТА СТРАТЕГІЧНОГО РОЗВИТКУ ПІДПРИЄМСТВ

Urgency of the research. In terms of globalization of business and trade, when even the concept of "crisis" becomes global, the desire for continued growth and development becomes the most important and top priority.

Concerning this, questions about more efficient, rational management, certification, quality management systems, including the ISO 9001 standard arise lately.

Target setting. The quality and quantity of products are the most important indicators of the final result of the enterprise. Therefore, one should keep in mind the strategic importance of the tasks to be solved such as moral, social and political aspects not only organizational, managerial, economic, technical, industrial and consumer aspects of the problem. The problem of improving quality should be a state priority.

Actual scientific researches and issues analysis. Such well-known scientists as A. Glichev, M. Kruglov, I. Kryzhanivsky, A. Lositsky, T. Korneeva, E. Korotkov, A. Feigenbaum, G. Taguchi, E. Shilling, H. Wadsworth, T. Seifi, Y. Rebrin has made a significant contribution to the development of the theory, methodology and history of product quality management.

Uninvestigated parts of general matters defining. At the same time very few of scientific papers highlights the peculiarities of quality management systems based on the new version of the ISO 9001:2015 international standard implementation. New requirements of this standard as well

Актуальність теми дослідження. В умовах глобалізації бізнесу та торгівлі, коли навіть поняття «криза» набуває світового характеру, прагнення до постійного зростання і розвитку стає найбільш важливим і першочерговим.

У зв'язку з цим, останнім часом, виникають питання про більш ефективне, раціональне управління, сертифікацію, системи управління якістю, в тому числі стандарт ISO 9001.

Постановка проблеми. Якість і кількість продукції є найважливішими показниками кінцевого результату діяльності підприємства. Тому слід мати на увазі стратегічне значення вирішуваних завдань: не тільки організаційно-управлінські, економічні, технічні, виробничо-споживчі боку проблеми, а й моральні, соціальні і політичні аспекти. Проблема підвищення якості повинна стати державним пріоритетом.

Аналіз останніх досліджень і публікацій. Значний внесок у розвиток теорії, методології та історії розвитку управління якістю продукції зробили відомі вчені: А. Глічев, М. Круглов, І. Крижанівський, О. Лосицький, Т. Корнеєва, Е. Коротков, А. Фейгенбаум, Г. Тагучі, Е. Шилінг, Х. Вадсвордт, Т. Сейфі, Ю. Ребрін.

Виділення недосліджених загальної проблеми. У той же час недостатньо наукових праць висвітлюють особливості впровадження систем управління якістю на основі нової версії міжнародного

as its differences from the previous version require researching.

The research objective. To study the features of the new version of the ISO 9001:2015 international standard, compare it with the previous edition of ISO 9001:2008 one and highlight the key differences.

The statement of basic materials. In the article the peculiarities of implementation of the ISO 9001:2015 standard are considered. A comparative characteristic between versions of the 2008 standard and 2015 one is conducted. It is established that the main differences concern principles of quality management, structure of the standard, terms and definitions, requirements of the standard.

Conclusions. The ISO 9001 certificate for the quality management system does not guarantee the quality of the product or service provided. Designing and obtaining the ISO 9001 certificate serves as a kind of trust instrument.

Keywords: ISO 9001:2015; ISO 9001:2008; quality management system; risk; process.

стандарту ISO 9001:2015. Потребують дослідження нові вимоги, визначені даним стандартом, а також його відмінності від попередньої версії.

Постановка завдання. Дослідження особливостей нової версії міжнародного стандарту ISO 9001:2015, порівняння його з попередньою редакцією ISO 9001:2008 та виділення ключових відмінностей.

Виклад основного матеріалу. У статті розглянуто особливості впровадження стандарту ISO 9001: 2015. Проведено порівняльну характеристику між версіями стандарту 2008 року та 2015 року. Встановлено, що основні відмінності стосуються: принципів менеджменту якості, структури стандарту, термінів та визначень, вимог стандарту.

Висновки. Сертифікат на систему менеджменту якості ISO 9001 не гарантує якості виробленої продукції або наданої послуги. Оформлення та отримання сертифікату ISO 9001 служить в якості своєрідного інструменту довіри.

Ключові слова: ISO 9001:2015; ISO 9001:2008; система управління якістю; ризик; процес.

Актуальність теми дослідження. Підвищення якості продукції в умовах конкурентного середовища є однією з найбільш важливих і складних завдань для будь-якого виробника товарів і послуг...

Постановка проблеми. В сучасних економічних умовах основним завданням підприємств є підвищення конкурентоспроможності на ринку...

Аналіз останніх досліджень і публікацій. Значний внесок у розвиток теорії, методології та історії розвитку управління якістю продукції зробили відомі вчені...

Виділення недосліджених частин загальної проблеми. У той же час недостатньо наукових праць висвітлюють особливості впровадження систем управління якістю на основі нової версії міжнародного стандарту ISO 9001:2015...

Постановка завдання. Дослідження особливостей нової версії міжнародного стандарту ISO 9001:2015, порівняння його з попередньою редакцією ISO 9001:2008 та виділення ключових відмінностей...

Виклад основного матеріалу. Аббревіатура ISO розшифровується як International Organization for Standardization (Міжнародна Організація по Стандартизації). Це організація, яка є ...

Висновок. Основними відмінностями стандарту ISO 9001: 2015 від попередньої версії стандарту стали...

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10.	BASE: Bielefeld Academic Search Engine (система пошуку наукової інформації)	https://www.base-search.net/Search/Results?lookfor=Науковий+вісник+полісся&type=all&oaboost=1&ling=1&name=&thes=&refid=-dcresen&newsearch=1;
11.	Emerging Sources Citation Index (ESCI) пошукової платформи Web of Science	http://science.thomsonreuters.com/cgi-bin/jrnlst/jlresults.cgi?PC=MASTER&ISSN=2410-9576;
12.	Google Scholar (міжнародна наукометрична база даних)	https://scholar.google.com.ua/citations?user=3ovnBYsAAAAJ&hl=ru;
13.	Index Copernicus (польська наукометрична база даних)	http://journals.indexcopernicus.com/++p24782891,3.html;
14.	CrossRef (об'єднання видавців наукових публікацій)	http://search.crossref.org/?q=2410-9576;
15.	ResearchBib (міжнародна мультидисциплінарна база даних наукових журналів)	http://journalseeker.researchbib.com/view/issn/2410-9576;
16.	Ulrich's Periodicals Directory (міжнародна база періодичних наукових видань)	http://ulrichsweb.serialssolutions.com;
17.	WorldCat (бібліографічна база даних)	http://www.worldcat.org/search?q=scientific+bulletin+of+polissia&qt=results_page;
18.	Каталог сайтів и підприємств України и СНГ	http://dir.com.ua/moreinfo.php?recordID=29728;
19.	РИНЦ (Російський індекс наукового цитування)	http://elibrary.ru/title_about.asp?id=54744.

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