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I. Economy and management of a national economy

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THEORETICAL AND METHODOLOGICAL APPROACHES TO THE TRACKING OF THE CATEGORY “ORGANIZATIONAL AND ECONOMIC MECHANISM OF DEVELOPMENT OF AGRICULTURAL SECTOR OF ECONOMY”

The aim of the article is the consideration and study of the peculiarities of the organizational and economic mechanism for the development of the agrarian sector, which are an important methodological task and the result of a scientific generalization of industrial and economic practices.

The position of economic theory, scientific works of domestic and foreign scientists are the theoretical and methodological basis. The following research methods are used: the dialectical method of cognition – in the study of the transformation of relations in the industry; theoretical generalization and comparison – for the development of the conceptual apparatus; methods of analysis and synthesis – for the detailed study of the object; abstract and logical – in the theoretical generalization of the essence and methods of forming the mechanisms of management of the industry; graphical – for the visual display of the structure of the industry.

It is substantiated that the agrarian sector, as an integral part of the national economy, develops under the influence of objective market laws. It is revealed that certain economic relations established between economic entities in the process of agricultural production, which in essence is a set of different elements of a market economy. The definition of the concept of “mechanism”, “organizational and

economic mechanism” is considered, the use of these concepts in economic science has been studied.

It is established that the organizational and economic mechanism in the structure of the economic mechanism of the agrarian sector in the research of different authors should be structured as: the form of organizational and economic relations; system of forms, methods, levers, instruments of influence on the economy within the current legal field; a system of organization of social production with its inherent functions; element of the system of the highest level; control subsystem of economy; set of forms and methods of management.

The analysis of the conceptual apparatus made it possible to identify the variability of approaches in the scientific literature to the definition of the category “organizational and economic mechanism of the agrarian sector”. The solution of this problem regarding the organizational and economic mechanism of the agrarian sector should be correlated in its correlation with the internal structure of organizational and economic relations, forming its objective basis.

It is substantiated that their complexity makes it possible to allocate two components organizational and economic within organizational and economic mechanism, and present the organizational and economic mechanism in the form of a block model containing two relatively independent units (the mechanism of the lower level) – organizational and economic, and as well as tools for implementing measures that belong to the macro-, meso- and macro levels. The obtained results of the research contribute to the scientific generalization of production and economic activity.

The article deals with the definition of “mechanism” given in various dictionaries and encyclopedias, it is given a generic interpretation in a non-technical sense, studied the historical aspect of the use of this concept in economic science, studied the views of various scholars on the essence of the concept of “economic mechanism”, the author his interpretation. Critically analyzes the main approaches to the definition of “economic mechanism”, the relationship of this concept with the concept of “economic mechanism”. On the basis of comparisons over-time

interpretations of the concepts of “economic mechanism” and “organizational-economic mechanism” concludes that the economic mechanism is included in the institutional component, therefore, the allocation of the category “organizational-economic mechanism mechanism” not rational from the point of view of understanding of these concepts. It is proved that a decisive role in the realization of the economic mechanism are property and interests of participants of economic activities, the notion “economic mechanism of sustainable development of agriculture”.

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REFORMING THE CUSTOM DIRECTORY SFS: IN THE SEARCH DOMINANT

Purpose is identifying problematic dominant issues of customs reform in Ukraine. In the process of research, the following methods of scientific knowledge have been used: description and analysis – for a thorough study of the results of reorganizations in the tax and customs services of Ukraine; graphic – to clearly illustrate the stages of preparation of the WCO Strategic Plan for a three-year period; abstract-logical – for the synthesis of theoretical positions, the formation of conclusions and proposals.

It is established that the concept of reformation of the customs direction provides for further integration of customs and tax directions in the structure of the SFS of

Ukraine, which necessitates changes to the Customs Code of Ukraine and other interrelated regulatory acts that regulate the activity of customs as legal entities. It is proposed that the Cabinet of Ministers of Ukraine and Verkhovna Rada consider from the subjects of legislative initiative only those proposals regarding new normative legal acts and changes in the existing legislative acts, which will contain the necessary set of projects of substatutory acts. The problems of the existing SFS system of Ukraine are described. The order of development of the WCO Strategic Plan for the three-year period is considered. It is proved that in the first place, in order to optimize the activities of customs, it is necessary to deal with the proper automation of individual procedures, and not to reduce the number of staff. The expediency of establishing and functioning of the Supervisory Board for the reform of the SFS is highlighted.

Formed and substantiated the dominants of the reformation of the customs field in Ukraine, in particular, it was proposed: 1) to clearly identify the place of the customs service in the system of state authorities in view of the priority task of ensuring customs security as a component of national security; 2) determine and regulate the tasks and responsibilities of the customs service taking into account the recommendations and developments of the World Customs Organization; 3) to improve the procedure of interaction with law enforcement bodies and to determine the limits of responsibility; 4) conduct a full objective audit of the SFS Customs component in order to determine the needs for staffing, material and technical resources and other resources; 5) 100% financial support of necessary expenses of the customs service; 6) to increase the responsibility of employees for corruption actions with simultaneous increase of wages; 7) to introduce a moratorium on changes in key issues of the customs service activity for 5 years.

The results of the study can be used in determining the further directions of reforming the SFS of Ukraine.

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**CLASSIFICATION OF DIRECTIONS OF IMPROVEMENT OF THE
PREVENTION AND COUNTERFEIT SYSTEMS FOR UNLIMITED
TRANSFER OF GOODS AND TRANSPORT BY THE CUSTOMS BORDER
OF UKRAINE**

Purpose is to study, distinguish and classify of the directions of improvement of the system of counteracting customs offenses, as well as to establish the relationship between them and factors of influence on this system. The research is based on the use of general scientific and specific methods of scientific research. In this case, the author relies on the fundamental theoretical and methodological positions, developed by domestic and foreign legal and economic sciences. In particular, according to the requirements of the dialectical method, the improvement of the system of

counteraction to customs offenses is considered as a dynamic process, the results of which depend on the complex influence of socially significant factors. The use of the causal method has led to the conclusion that political, economic, social, ideological, cultural and ethical, spiritual, legal, and organizational-technical directions of improvement of this system exist. The use of a comparative method using statistical data made it possible to conclude that the interdependence between the influence in various directions (in particular, ideological, cultural, ethical, spiritual) on the system of prevention and counteraction to customs offenses and the level of offenses in different time periods. The graphical method is used to visualize the results of the study.

The main factors influencing the level of counteracting customs offenses were investigated. The system of prevention and counteraction of customs offenses is considered as an element of the legal system of the state and the established rule of law. The main directions of improvement of the system of prevention and counteraction of customs offenses were determined. It was been established that the improvement of this system can and should be carried out in the political, economic, social, ideological, cultural-ethical, spiritual, legal, and organizational-technical directions.

It was emphasized on the need to implement measures in each of the identified areas, since only a comprehensive, balanced and mutually agreed approach to improving the system for counteracting customs offenses will lead to the desired result of reducing the level of such offenses. On the basis of a comparative analysis of statistical data and other factors, it was concluded that the positive manifestations of citizens' legal consciousness, the motivation to act virtuously, in accordance with European standards, gave the highest positive result in counteracting a customs offense. Attention was drawn to the fact that ignoring or formal approach to activities, at least in one direction, will minimize the results of work in other areas.

The author's classification of the main directions of improvement of the system of counteracting customs offenses was been carried out. The necessity of the complex approach to the process of improvement of the given system was proved.

The results of the study can be used during the preparation of state programs, plans, systems of measures to counteract customs offenses. A clear classification of the main directions provides an opportunity to apply effective measures to increase the level of legality when performing the state customs business.

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**THEORETICAL AND METHODOLOGICAL BASIS OF THE STATE
POLICY OF IMPORT SUBSTITUTION: THROUGH THE PRISM OF
ENSURING THE ECONOMIC SECURITY OF THE STATE**

Taking into account the current trends for the national economy, and this is a high import dependence on goods (services) and vice versa, the export raw material orientation of enterprises of the basic industries of the economy, it is necessary to determine with a clear interpretation of the processes of overcoming this form of dependent and restoration of economic self-sufficiency and independence of the state. It is about the allocation of theoretical and methodical content of import substitution - a concept that unites aspects of the policy of ensuring a high level of economic security of the state.

The concept of import substitution began to be used even during the existence of a command and administrative system of management as an instrument of protectionism and state policy of regulation of the economy. In the theoretical models of economic development of the state at the time of import substitution was determined from the point of view of finding new ways of its provision, which later formed the separate concepts of public administration.

In the modern period of development of a market economy in the scientific literature the concept of «import substitution» is considered under different approaches. Many scientists adhere to a managerial approach and define the main role of state protectionist measures in implementing the policy of import substitution. Scientists in the choice of instruments of state protectionist policy ensuring economic development and security consider import substitution as the most promising and effective instrument. However, state protectionism should not be long and focus on ensuring the foreign trade of domestic producers. At the same time, there will be a change in the vectors of the state's economy development - from import substitution

(which requires significant financing) to export-oriented development (the result is an increase in foreign exchange earnings). We believe that such statements successfully consider the prospects of the national economy, when the dependence of its commodity, financial-credit, foreign exchange systems on foreign goods, cash receipts, etc. is increasing.

Determination of import substitution as a certain process (reduction, cessation, restriction, repression (desirable, undesirable) of import of goods, planning, organization, stimulation of increase of domestic production of similar products) allows us to find out its conceptual characteristics when developing and implementing relevant state programs. This is especially important when such programs combine the tasks of economic growth and economic security of the state.

Often, the scientists distinguish only a separate component of economic security, which we consider insufficiently correct, since import substitution covers various areas of state economy and, therefore, constituents of security. Other scholars identify a greater number of components of economic security and the state of development, and emphasize that the function of import substitution depends on the state of the world economy and the technological changes taking place in it and allow to provide.

Import substitution goes to the state level, becoming an important factor in improving the protection of the country's economic security, its resilience to external influence and a means that can lead to stagnation. Importation through the vectors of the development of the domestic market is rationally regarded as a priority instrument for ensuring the economic security of the state.

Import substitution has a positive impact on certain important parameters of the country's economic security, and its refusal only increases the number of risks and threats to the formation of an acceptable level of security. We believe that without reducing the level of dependence on imports, it is impossible to achieve a high level of self-sufficiency of the economy, to ensure economic independence, stability and stability, and to start the economic growth of the state on the basis of innovative strategies.

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II. World economy and international economic relations

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PROCESSES OF ECONOMIC INTEGRATION IN THE BALANCING OF THE GLOBAL CUSTOMS SPACE

The aim of the article is to assess the current trends of economic integration in the process of liberalization of international trade and to substantiate their role in balancing the global customs space.

Methodology and research methods are based on dialectic and system approaches. General scientific and special methods are used in the process of research in particular, theoretical generalization – in substantiating the importance of economic integration processes for the development of international trade and its liberalization; method of comparison and grouping – in conducting an assessment of regional integration processes and clarifying their role in resolving issues of international trade regulation; historical and logical methods of analysis and synthesis, graphical and tabular methods – in formulating the problems of economic integration of countries, which hinders the balance of the customs space. The

information base of the study is data from the World Trade Organization and UNCTAD.

It is argued that a number of threats to national economies and the world are increasing under the influence of globalization processes. The state of development of international trade is analyzed. The increase of risks for the customs space under conditions of instability and uncertainty is substantiated. It is established that the institutional and organizational support for managing the risks of customs space is one of the conditions for its balanced and stable functioning at the national level. The index of efficiency of customs clearance is assessed and Ukraine's position is determined. The foreign trade activity of Ukraine has been confirmed. The risks arising for the customs territory of the country are identified. An assessment of the work of the Ukrainian customs authorities, in particular, on ensuring the additional payment of customs payments, on personnel provision and counteraction to corruption, is conducted.

The importance of the processes of economic integration for the development of international trade and its liberalization is argued. It is revealed that the global customs space is heterogeneous, because there are differences between countries in the rates of duties, the levels of harmonization of customs tariffs. An assessment of regional integration processes was conducted and their role in the decision of issues of regulation of international trade was clarified. The organizational forms of international economic integration are analyzed.

It is established that countries are actively using Regional Customs Administration in their practice. The interrelation of processes of economic integration and balancing of customs space is substantiated. The problems of economic integration of the countries that impede the balance of the customs space are formulated.

The main tasks for the creation, implementation and development of the system of analysis and risk management in Ukraine are outlined, the effectiveness of their achievement is determined. The role of information exchange processes in the construction of an effective risk management system in the implementation of

customs control and customs clearance is proved. The incompleteness of the institutional and organizational support for the management of customs risks in Ukraine has been confirmed.

The scientific novelty is the systematic approach to assessing the impacts of economic integration processes (global and regional) on balancing the customs space and substantiating contradictions that arise for countries.

The practical significance lies in the fact that the results obtained by the author will serve as a basis for assessing the benefits and challenges faced by countries by the processes of economic integration that will balance both their interests and the customs space themselves.

The obtained results of the research help to identify the problematic aspects of institutional and organizational support for the management of the risks of the customs space of Ukraine, and their further consideration in practical terms can be an important step in completing the reforms taking place in the domestic risk management system taking into account global trends in the development of international trade, requirements for simplification customs clearance procedures and control.

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**INFORMATIONAL COOPERATION BETWEEN CUSTOMS
ADMINISTRATIONS AND CITIZENS ON THE PASSING OF GOODS,
WHICH ARE MOVING (SENDING) ACROSS THE CUSTOMS BORDER:
THEORETICAL PRINCIPLES AND INTERNATIONAL EXPERIENCE**

Providing of information on customs issues to citizens is one of the functions of Customs Administrations of states according to Section 9 of Kyoto Convention standards and WCO. Informational Cooperation System of Customs Administrations

and citizens includes two main parts. They are informing and consulting. Informing of citizens by Customs Administrations is activities on provision and distribution of information on Customs Rules and implementing of Customs Formalities according legislation order among interested persons.

We can use such sign as “sides of relationships” and “using of informing means” to separate such kinds of distribution of information as: simple (independent); complicated (in cooperation); proximate, with the using of informing means. Complicated distribution of information includes such subspecies as direct and non-direct complicated distribution of information. Besides we can separate giving of information (it is necessary to promulgate information at the moment of its giving to certain persons) and message about distribution of information (it is necessary to inform certain persons about distributed data). The concept of “bringing of information” is using instead the concept of “accessing to information” to denominate new way of communication.

There is proposed to separate 4 administrative forms of informing by Customs Administration on the base of particularities of administrative and law regulation, existence of additional subjects, which are informing mediators, in the structure of legal relationship of distribution of information, and objects which serve as an informing means.

Informing forms are separated according to particularities of structure of legal relationship of distribution of information. These particularities are: existing or absence of subject, which is informing mediators, and object which serves as a informing means. Legal relationship of distribution of information are separated into: simple (without participation of informing mediators) and complicated (with participation of informing mediators) by the first sign; mediated (with using of informing means) and non-mediated (without using of informing means) by the second sign.

Provision of information (opened informing) and distribution of information (closed informing) are kinds of informing, which are separated on the logical base “the type of plural of information users” (opened or closed plural of pieces).

Communicative informational legal relationship of “access to information” and “providing of access to information” realize rights of users to find and receive information and appropriate obligations of information manager to provide and distribute information. Communicative informational legal relationship of “access to information” and “providing of access to information” realize competence of information manager and appropriate obligations of users.

As a rule, Customs Administrations don't provide information on Customs Rules in other states. That's why they proposed to tourists to induct with certain advice on the official web-sites. By the way, it is necessary to point to general features and free of charge features of informing and consulting on the issues of State Customs Affairs of citizens by Customs Administrations. At the same time, it is necessary to refer either to Consulate Department of Embassies of appropriate states or to appropriate Customs Administrations.

Efficiency of informing of citizens is related to ways and means of its implementing. It is necessary to emphasize on different ways of providing and accessing of information by Customs Authorities in different states. This difference is related to status of informational technology and communicative means, volume of financing and level of development of Customs Administration.

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ADVANCEMENT OF INFORMATION TOOLS FOR KNOWLEDGE MANAGEMENT IN INTERNATIONAL BUSINESS

Knowledge becomes the most critical resource and a source for the creation of new value in the modern economy. It is considered as the most important asset of an enterprise, a factor of production, a source of innovations and competitive advantages. This creates a need to manage knowledge.

We suggest drawing attention to the international business, which faces the most difficult task of knowledge management. International companies develop the most progressive approaches and efficient tools for knowledge management. An advancement of information tools is a pressing problem in this area.

The aim of this paper is to justify changes of the model of innovative activity organization for the international business, using the example of transnational corporations. In the research we applied a complex of general scientific methods of obtaining knowledge, special methods of analysis (abstract-logical, system and functional) as well as structured and institutional design techniques.

Knowledge management is understood as a goal-oriented and systematic management activity in the field of obtaining, dissemination, evaluation, preservation and use (transformation) of knowledge. Knowledge management is represented as a complex function in relation to all types of works in the knowledge field. Such management consists in implementation of a series of measures in the internal and external environment. It should be emphasized that the modern knowledge management is related to a system process, supported by the application of information and communication technologies.

These distinctions of knowledge management in international companies (spatial aspect of emergence and application of knowledge, geographical remoteness, separation of powers between parent and affiliate companies, transfer of technologies,

problems of coordination, etc.) should be taken into consideration. The paper describes the multicomponent role, performed by international business, particularly, by transnational corporations in the world economy (generation and organization of knowledge; development of scientific resources and consolidation of scientific potential in countries; intensification of international science and technology exchange, etc.). Modern transnational corporations strengthen their innovative activity and progressively move towards global strategies and approaches in this sphere. Enhancement of innovative activity by international business brings the problematics of knowledge management into the mainstream.

The paper points out that modern international companies proceed to a system approach and formation of knowledge management system. Knowledge management system is multi-level. It can be represented by “conveyor” of knowledge, which combines material, human and information resources to achieve general efficiency of the processes of knowledge obtaining and use. The most critical distinction of the process of knowledge management system building is adaptation to spatial remoteness of affiliate companies on account of institutions, organizational culture and information and communication technologies.

In the modern economy the company, which not just deals with innovations, but also generates new knowledge for this purpose as well as breakthrough innovations, spurring qualitative changes of economic systems, becomes successful. Proceeding from this fact and based on our empirical analysis, we suggest a new model of innovative activity organization “Innovative rocket”, having a vertical dimension in combination of science with practice and assuming, as follows: creation of a “foundation” of knowledge; concentration of knowledge and efforts; step-by-step actions, from scientific theories and elaborations to practical application and commercialization. This model enables us to focus attention on distinctions of a certain breakthrough invention and prerequisites for successfulness of innovative process. “Innovative rocket” also requires enhancements of knowledge management efficiency and more extensive application of information and communication technology.

This paper identifies the opportunities and advantages, provided by information and communication technology in the internal and external environment of international companies. In particular with regard to ensuring communication and process automation, intellectual activity support, reorganization, coordination, informatization and monitoring.

Taking into consideration the necessity to advance information tools for knowledge management, we made suggestions and provided recommendations in respect of creation of: information system to manage R&D, a single information platform of innovative activity. We also suggested creating the tools for formalization of knowledge as well as to advance corporate knowledge bases. Apart from the concept and functions of these tools, the paper also addresses the problem of evaluation of its economic efficiency. Each of the tools needs formation of new competencies and organizational culture, requiring the respective process at the company level.

The suggested tools, such as software, are the company's intangible assets. It makes sense to single them out as an individual class that will enhance the quality of intellectual property protection.

It is worth to focus on formation of international networks of competencies on account of information tools, as well as on achieving a balance between technical components and sociocultural factors. We are going to address this topic in future researches.

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**HARMONIZATION OF THE EUROPEAN SYSTEM OF TECHNICAL
REGULATION AS A FACTOR OF COMPETITIVENESS PROVIDING OF
UKRAINE ON EXTERNAL MARKETS**

The aim of the article is to substantiate the theoretical and conceptual approaches to the system of technical regulation in the EU and the development of practical recommendations for its use in the domestic practice for the competitiveness of Ukraine.

The following methods are used in the process of research,: abstract and logical, the system analysis, theoretical synthesis, synthesis and comparison – in substantiating the feasibility of introducing a European model of technical regulation, which was recognized as one of the most effective in world practice; graphic method – for visual representation of the material and tabular method.

The dialectical method of cognition provided a comprehensive approach to the disclosure of the problem. The information base of the study was legislative and normative documents of Ukraine, works of domestic and foreign scientists.

The importance of the introduction of the European model of technical regulation, which is recognized as one of the most effective in world practice, is substantiated. The directions of the influence of technical harmonization on the economic development of the countries and their competitiveness are analyzed. The peculiarities of the formation of a system of technical regulation in Ukraine that have passed complex institutional stages and need further improvement are determined.

The importance of introducing the European practice of technical regulation for economic development is substantiated. It is established that the deterioration of the Ukrainian economy does not fully affect the positive effects of expanding cooperation with the EU. The position of Ukraine in international economic ratings is analyzed. It is established that Ukraine uses a conservative approach to the

implementation of the provisions of the European system of technical regulation, harmonizing the legal and regulatory framework.

The weak aspects and drawbacks of the domestic technical regulation system are determined. The state program documents aimed at reforming the three spheres – the business environment, export policy and the system of technical regulation is analyzed. The task of the Strategy of development of the system of technical regulation for the period up to 2020 and the measures for its realization is determined. The connection of the Export Strategy of Ukraine with other similar conceptual documents is argued. The implementation of a cross-sectoral strategy for improving the technical regulation system in Ukraine is proposed.

The expediency of using the EU experience for Ukraine in the field of technical regulation is considered, taking into account the state of foreign trade, because EU member states remain an important strategic partner of our country. Measures for ensuring the implementation of a new technical regulation strategy in Ukraine taking into account the already adopted Strategy for the development of the technical regulation system for the period up to 2020 have been formed.

The systematic approach to the disclosure of the harmonization of the European system of technical regulation and to determine the prospects for its further reformation in Ukraine in order to increase competitiveness in the world markets has been used.

The scientific novelty of the research results is to develop scientific, theoretical and practical approaches to improving the system of technical regulation in Ukraine and to substantiate the strategic vectors of its development taking into account the country's European integration priorities.

The practical significance is that some proposals can be used in practice in developing and improving the implementation of the technical regulation strategy in Ukraine, which is built on the European model.

The use of the proposed approaches to improve the technical regulation system based on the consolidation of strategic development vectors will bring the domestic system in line with European requirements.

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III. Economy and enterprises management

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VALUATION OF AN EFFECTIVENESS OF CORPORATE MANAGEMENT ON INTEGRATED ENTERPRISES OF AGRARIAN SECTOR (AGROHOLDINGS)

Purpose of this article is valuation of an effectiveness of corporate management on the biggest enterprises of agrarian sector in Ukraine.

The main provisions of the biggest enterprises of agrarian sector in Ukraine were researched with the help of method of the system approach and its experience in the implementation of corporate management was studied with the help of theoretical generalization.

It was built the valuation algorithm (methodology) of level's rate for corporate management with the appropriate classify directions of the valuation and indicators of appropriate directions, four-level rating scale for the valuation of formation of the corporate management institute in agrarian formations (agroholdings) of Ukrainian. It was discoveries the next positions. Mainly, the valuation rate of corporate management depend on supervisory board, board of directors, committees, corporate secretary, audit committee, statute etc. Agroholdings, shares of which are quoted on international stock market, are on the highest level standards if corporate

management. This level is provided mostly due to following after standards of corporate management that were formulated by stock exchanges like Warsaw and London. The average level of corporate management on integrate agrarian formation (agroholdings) in Ukrainian is unsatisfactory that causes significant risks for shareholders and investors.

Originality of research is to deep already existed and to develop the new theoretical and practical provisions and recommendations about formation and development of corporate management institute in integrate formations.

For the better understanding of the level of corporate management it was made analysis of corporate management in agrarian formations that doesn't locate their shares on any stock market. This evaluation allows making structure for rates of level of corporate management and finds the middle indicator for it.

This research shows that low level appropriation to classified criteria by the direction "Context of shareholders and protection of their laws" is based on the owning of controller who is one of the shareholders too. That's increase risks of other shareholders of researched formations.

The biggest part of agroholdings has very low level of corporate management that can make risks for the interested sides. But this not always has bad influence on the financial results of the company that is reflected in financial reports and characterized by the quantative methods of evaluation of corporate management.

It should be pointed that we have not always objective reflection of the level of corporate management because of not in time publications of financial reports or unreal dates. Everybody wants to make their activity more attractive, increase competitive position and investor's interest. Making research about real situation with corporate management is hard in those conditions. But a method of evaluation that was offered here shows multilateral approach to problem that is researched.

These results can be used like recommendation base and be directed to solve problem with formation and development of corporate management institute by the integrated enterprises of agrarian sector; can be used by state bodies for improvement existed institutional provision for development of economic subjects. Results of

research can be used by legislative and executive states bodies and by agrarian formations that produce, manufacture and process the products, build market system for spreading of agrarian knowledge and information.

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DIRECTIONS FOR INCREASING EFFICIENCY OF FUNCTIONING OF THE ENTERPRISES OF AGRO-INDUSTRIAL PRODUCTION

The aim of the article is determining the directions of increasing the efficiency of agrarian and processing enterprises by introducing energy saving measures and energy-efficient technologies on them.

General scientific and special research methods are used in the process of research, namely: deductive, abstract and logical – while outlining the main factors

that affect the process of improving the efficiency of agricultural enterprises; the method of generalization – the possibility of introducing innovations that are aimed at the development, creation of new types of technologies and new organizational forms of production is studied in carrying out the process of generalization of scientific sources devoted to the problem of improving the efficiency of agricultural enterprises.

Directions of effective use of solar and wind energy for ensuring the production processes of agro enterprises with electric energy are substantiated. Practical experience of developed countries of Europe and the world shows that the use of solar energy saves the cost of electricity generated by generating companies and become independent of them and external conditions (damage to power lines). Solar panels are widely used, which are intended for the direct conversion of solar energy into electricity, which is carried out using photovoltaic converters (FETs) for this purpose.

The efficiency of using different types of photovoltaic converters is determined.

One of the most economical renewable energy sources is the use of wind energy in agricultural production. Two fundamentally different designs of wind turbines have practical application to date: with a horizontal and vertical axis of rotation. However, most commonly used wind turbines with a horizontal axis. The payback time of the wind turbine, depending on the terrain, the security of communications, installation capacity, etc. is from 3 to 8 years.

It is established that application of high-energy, ecologically pure and cheap biofuels based on biodiesel and bioethanol for production processes of agro-industrial complex will increase the efficiency of the agrarian sector.

The economic evaluation of the production and use of biodiesel, bioethanol, biogas, and biomass energy is carried out. The technological processes of biomass gasification and biomass combustion, as well as efficient use of agricultural and household waste are given.

It is substantiated that biogas production is the most promising direction for biomass energy use in Ukraine. The most effective technologies for producing biogas

are thermo chemical: methane fermentation, gasification (pyrolysis), direct combustion. The most economically advantageous is anaerobic digestion, during which gas is produced containing up to 80% methane and 20% of carbon dioxide and a small amount of hydrogen sulfide, ammonia, hydrogen and carbon monoxide (CO).

The development of bioenergy in Ukraine and the expansion of the use of biofuels in agriculture will undoubtedly contribute to a stable guarantee of agricultural producers with primary and end-of-life energy resources.

The necessity of using renewable energy sources in the production processes of agrarian and processing enterprises in particular solar and wind energy, high-energy, environmentally friendly and cheap biofuel, and biomass energy, which will contribute to a stable and guaranteed increase in the efficiency of the operation of agribusinesses, is proved in the article.

Implementation of the production processes of the proposed technical approaches to high-energy and environmentally friendly energy sources will help increase the profitability of agrarian enterprises.

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IMPROVEMENT OF MARKETING SYSTEM AS A COMPONENT OF INTERNAL ENVIRONMENT OF AGRICULTURAL ENTERPRISES

The article argues main directions of improvement of marketing as a component of internal environment of agricultural enterprises. The work determines principal factors and instruments to arrange an efficient system of marketing at agricultural enterprises. The research stresses particular importance of the factor of availability of reliable information about market conjuncture at agro-food market (ratio of demand and supply, level and dynamics of prices, economic behavior of competitor, etc.). It is declared that information, obtained from external environment in the process of analysis and assessment of managers and personnel of enterprises, is transformed into a component of internal environment. Such transformation results in determination of the information as a factor of efficient marketing at agricultural enterprises.

The author notes a particular importance of prices in marketing system. In case, an enterprise sells its products at a top period of its supply, the enterprise gains not rather high profit, because, at the period, number of sellers is extremely high at the market, and supply exceeds the demand. Expecting higher profits, enterprises should shift the time of sales of their products to more favorable periods. It needs arrangement of storage or processing locally, increasing additional value and providing an expected raise of prices.

Substantially developed marketing strategies and marketing plans, as well as their rational correction and strict keeping, make base for a successful performance of marketing system at agricultural enterprises. Such conditions provide a forecast of the move of agricultural products from start of its production to consumers, which supplies the most complete fulfillment of the enterprise's mission. Marketing system at an enterprise should be coordinated with its managerial and production structures.

Agricultural enterprises should choose alternatives among the marketing strategies, developed by the science and practice. In particular, according to the criterion of competitive advantages at the market, they can be focused on the strategy of support of a high image, strategy of price leadership, or focusing strategy. According to the criterion of the source of the competitive advantages, they can choose such competitive strategies, as the strategy of maximization of a market share, strategy of differentiation of commodity products, strategy of formation and use of market prices, strategy of growth, focused on support of the future growth.

Marketing strategic and current planning is defined as an important link of agricultural enterprise's management. The research develops a model of marketing management improvement. In the model, process of the management improvement supplies organic combination of internal and external environment and harmonize the relation. It also improves mission of the enterprise and system of internal accounting and control. Special attention is paid to the necessity to raise efficiency of performance of specialized marketing departments.

At large agricultural enterprises, efficiency of performance of specialized marketing departments can be improved by means of better work organization of the engaged employees. It is worth to mention that such departments should employ only high-qualified specialists. At medium and small agricultural enterprises, raise of the efficiency of marketing system can be achieved by increase of the level of corporative culture, i.e. conferring of marketing functions to separate managers, top managers or owners of enterprises.

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STRATEGIC FINANCIAL PLANNING OF COMPANIES ACTIVITIES IN THE CONDITIONS OF ECONOMY BASED ON KNOWLEDGE

Increasing of economic and social processes dynamism, the rapid increased volatility of the domestic and foreign markets, the need of the stable company development implementation in the long term, lead to a continuous strategic planningrole increase. Strategic financial planning is the highest financial planning

subsystem in the hierarchical structure, an effective method of strategic financial management, which is the process of substantiating the company's strategic financial goals and ways of achieving them, and is based on a proactive style, combining rational and communicative action. Strategic financial planning includes the development of the company's financial strategy and the forecasting of its financial activities. An important element, a form of financial strategy concretization and formalization is considered a strategic financial plan, which makes it possible to determine the company financial potential parameters and the ways of their achievement. The development of this plan is a labor-intensive process, which is generally based on the principles of financial planning and involves a combination of strategic financial objectives, financial indicators that specify them, promising financial policies and financial development programs with each other, and with the overall corporate strategy, life cycle stage, strategic financial position of the company.

The theoretical and practical aspects of strategic management are based on tools that provide such coherence and balance, and can be the basis for the development of a strategic financial plan. In this context, we propose to use the concepts such as: balanced scorecard and management and planning based on economic value added.

The introduction of a balanced scorecard will strengthen the planning system due to defined vectors: a clear alignment of strategic accents; horizontal coordination of planned values; planning system concentration upon the value creation factors; indicators realistic target values formation; internal and external motivation dissemination; integration into the reporting system. According to the factors that ensure the success of balanced scorecard introduction, the one should include the existence of an efficiently functioning controlling system, the orientation of the relationship between strategic economic units on the synergy of interaction, the harmonization of the company management system in accordance with the achievements of the balanced scorecard indicators concept.

The organization of strategic financial planning based on integration of the concepts of BSC and EVA enables to integrate the strategic financial plan of the

company and the process of its development into the overall strategic process, considering that it is projected on the basis of a financial projection integrated into the balanced scorecard. The presentation of a strategic financial plan in the balanced system of indicators formon a financial constituent makes it an effective tool for value-basedfinancial management. On the one hand, it formalizes and specifies the financial strategy and, on the other hand, informs about its main directions and brings its position to specific performers, enables to form a new system of personnel motivation that promotes the successful implementation of the strategic financial plan.

In the case of integrated strategicfinancialplanning system effective implementation, we obtain the planning with qualitatively new properties, which is not a system of operational management with rather relative orientation to the final activity results, but a closely related to the mission, vision and strategic company goals system, which allows for expeditious refinement the trajectory to strategic landmarks.The introduction of a financialplanning integrated system at the intellectual organizations will make it possible to use the resource of the companies more effectively, to save money, and to implement pricing and staffing policies more efficient.

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ANALYSIS OF THE LABOR MARKET IN UKRAINE AND WAYS OF DEVELOPMENT

Today, the analysis of the economic situation in Ukraine shows that Ukraine's transition from an administrative-command economy to a market economy based on extensive use of economic methods, activates a lot of socio-economic problems. Today is not surprised by unemployment and inflation, social tension in society, which resulted in Ukraine's transition to market relations. One of the most pressing problems in the Ukrainian economy is the formation of the labor market as part of the economic system, within the framework of which labor is attracted as an economic resource into the sphere of national production. In general, the needs of employers are distributed very unevenly, characterized by different volumes of demand and supply depending on the type of activity.

The current state of the Ukrainian labor market is characterized by the following key issues: insufficient level of labor reform, loss of skills of skilled and highly qualified personnel as a result of closure, deterioration of qualitative characteristics of workplaces, inconsistency between demand and supply of labor, shortcomings in the processes of reforming the system of state vocational education and training, difficult situation with regard to the employment of certain socio-demographic groups (young people, women, invalids, former troops employees and others.)

Considering the current problems that exist on the labor market, we believe that concrete measures for the development of the labor market should be flexible and have an economic and social effect; therefore, the prospects for further development and improvement of the Ukrainian labor market are related to an increase in the level of employment and a decrease in the unemployment rate. To achieve this goal, it is necessary to formulate priority directions of labor market reform. To them we can include: creation of the corresponding legislative-normative field with sufficient specification for all levels of management; Improvement of the system of remuneration for the purpose of reviving the main functions of wages; Forecasting of the main tendencies in the labor market; Increase of the target orientation and social targeting of certain measures of the state policy in the labor market in order to improve the situation of various social and sex-age categories of the population; Settlers; The defined tasks must correspond to the main directions of the state employment policy; Development of professional training and retraining of personnel, improvement of the system of professional orientation.

The situation on the Ukrainian labor market is now under the influence of difficult economic and political conditions. There is a large number of factors that can lead to a rapid deterioration of the employment situation in the near future. One of the priority tasks of the employment service in today's conditions is to provide an individual approach to each person, providing prompt and qualitative employment assistance. Therefore, at the time of improving the technology of the state employment service. The main focus should be on working with forced migrants, whose number continues to grow.

Thus, the success of the further overcoming of emerging crises requires comprehensive state and regional policies, which should include the implementation of measures to create additional jobs, improve tax legislation in the direction of business development, and as a consequence - increase the actual level of employment and income of the population, Improvement of the system of remuneration, improvement of the system of education and professional training of specialists, introduction of systematic interaction of employers and vocational training institutions, promoting self-employment, entrepreneurship.

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**ORGANIZATIONAL AND ECONOMIC PRINCIPLES OF
FUNCTIONING OF ORGANIZATIONAL FORMS FOR USE OF THE
MACHINE-TRACTOR PARK OF AGRICULTURAL ENTERPRISES**

The *Machine Tractor Park* as the most important component of the production potential of agricultural enterprises provides mechanization and automation of production processes and largely determines the level of productivity and efficiency of production activities. The effectiveness of the use of agricultural machinery is formed under the influence of a number of factors that act simultaneously and in the relationship, namely: the impact of natural, technical and economic, organizational and production, social and economic and other factors.

At the same time, according to the results of the conducted researches, the *Machine Tractor Park* of agricultural enterprises was formed and continues to be formed without proper economic evaluation and development of the corresponding strategy.

The aim of the article is to develop the methodological guidelines and practical recommendations for determining the optimal organizational efficiency for the use of technical means at agricultural enterprises.

The following scientific methods were used in the course of the research: dialectical, monographic, economical and statistic, systematization and generalization in: definition of criteria for optimizing the composition of technical resources; establishing criteria for making managerial decisions; the substantiation of the

essence of the unions on the sharing of technology and the basic principles of the establishment and operation of agricultural machinery cooperatives.

The choice of criteria for optimizing the composition of technical resources at agricultural enterprises is substantiated. The advantages and disadvantages of domestic and inter-farm use of technology are determined and analyzed.

The low level of provision of tractors, which is the components for the soil aggregates, is established. It is explained by the substantial deterioration, as well as the fact that tractors are the subject of collateral for bank loans, which were provided to agricultural enterprises and were mostly implemented through non-repayment of loans. A significant factor influencing such a situation is the low solvency of the enterprises of the corporate sector, as well as the lack of access to loans and other sources of modernization of the *Machine Tractor Park*.

The criteria for making managerial decisions on the choice of forms of the use of specialized equipment are established. A questionnaire survey of managers and specialists of agricultural enterprises of Vasylykivskyi, Stavyschchanskyi and Volodarskyi districts of the Kyiv region was conducted in order to reveal the opinions of practitioners on the advantages of certain forms of the use of technology. 40 respondents were involved to the questionnaire. 35% of the respondents believe that their enterprise is in need of engaging in mechanized third-party services, 65% of enterprises are focused solely on the domestic use of equipment.

The essence of the unions on the joint use of the equipment and the basic principles of creation and functioning of agricultural machine-building cooperatives is substantiated. The main inhibiting factors that influence the development of the cooperative movement in Ukraine are revealed.

The suggestions on choosing criteria for optimizing the technical resources of agricultural enterprises are presented. The brigade- sectional and shop management organization of the use of technology has been analyzed, the advantages and disadvantages of using the services of enterprises of agro-technical service for agricultural producers are determined.

The results obtained during the study will contribute to the development of technical support for agricultural production. It is advisable to base a management decision on the sharing of the equipment on a comparison of the growth of the forecast yield of crops and animal productivity (expressed in projected prices), which should be no less than the ratio of the increase in specific costs per hectare (per head of livestock).

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

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RISKS OF PRESERVATION OF THE CHILDREN'S POPULATION OF UKRAINE

In the conditions of growing external threats and increasing internal tension in the society of Ukraine, the risks of preserving the children's population of Ukraine have deepened. The situation is considerably complicated by the worsening of the health problems of the children and the growing incidence of children in recent years.

The purpose of the article is to study the risks of preserving the children's population of Ukraine.

We will consider the risk as a description of the situation or the dangers that will result in a reduction in the number and deterioration of the descriptive characteristics of the children's population of Ukraine.

An on-going analysis of the socio-political, socio-economic situation in Ukraine allowed us to talk about several vivid groups of risks of preservation and at least a simple reproduction of the children's population of Ukraine.

To the first group of risks of preserving the children's population of Ukraine, we shall refer to the deformation features of the mechanism of reproduction of the population of Ukraine. They affected the size of the children's population and its peculiarities, as evidenced partly by the dynamics of the age structure of the population of Ukraine in the period of 1990-2016. The decrease in the total number of live births is due to a significant decrease in the number of live births per 1,000 women of the corresponding age. Such a situation is provoked by fear of the future,

the desire of women to participate in social life, the emergence and spread of a subculture characterized by a conscious lack of desire to have children - childfree, and others like that.

Today, the press is "replete" headlines about grieving mothers who deliberately left their children to die of hunger in a locked apartment, deliberately strangled the child or left to die, throwing it off immediately after birth to the trash or to the farthest. Obviously, legislation in this area should review and strengthen the responsibility of such "mothers", as well as carry out educational work to avoid unwanted pregnancy, the responsibility of parents and the rights of the child, etc.

One more significant reason for the decrease of the children's population of Ukraine, along with the above, is the death rate of children as a result of an accident. Therefore, in order to reduce the number of road accidents involving children and prevent child traffic injuries, joint work should be undertaken to ensure compliance with and compliance with the Road Traffic Rules of parents, educational establishments, police officers.

To the second group of risks of preserving the children's population of Ukraine we will bear the risks associated with the formation of the health of the children's population. This group of risks occurs even before the birth of the child and affects her transition to the working age, that is, during all stages of the development of the children's population.

It was been established that with a general decrease in the number of first-time cases of diseases of children aged 0-17, the number of such cases per 100,000 children aged 0-17 years increases almost in all types of diseases, which is rather disappointing. In general, in all diseases there is an increase of 15.03% in 2016 relative to 2000 data. Extremely high growth rates for neoplasms - 40.73%, respiratory diseases - 30.54%.

Do not forget the illnesses that arise as a result of the rapid development of science and technology, when young people spend more time on a computer, living practically in the virtual world, chatting more than their actual counterparts, including

Internet addiction. It is important to develop legislation on this issue, it is also necessary to carry out educational work, both among adults and children.

In general, in our opinion, all the health risks of the children's population can be divided into two broad groups: external to the health of the children's population of Ukraine (risks associated with the state of the environment, which is determined by the political, socio-economic, environmental situation in the country, etc.) and internal (risks associated with peculiarities of socialization processes, which combine the peculiarities of children's knowledge and skills acquisition, the culture of children's behavior during their studies in their everyday life, in the process of rest and nutrition, etc.). Of course, reducing risks may be due to complex action - the maximum solution, or at least mitigation of external, independent of each child, at the state and regional levels, and targeted action at the family level to prevent deviant behavior of children.

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HUMAN DEVELOPMENT AS THE ACTUAL MEASURE OF RESEARCH OF THE POPULATION SPATIAL MOBILITY

There are many definitions of human development in Ukrainian and world scientific literature. They are based on such concepts as opportunities, abilities, qualities, freedom, choice, responsibility of choice, variability, chances, care, respect, duration and decent living standards, education, justice, sustainable development, changes etc. We are impressed with its consideration as a process of human growth, the expansion of human freedom by increasing the choices, among the various interpretations of the substantive nature of human development. The all-embracing nature of the human development concept contributed to its widespread use and the development of a method for its evaluation. It covers spheres of indicators (long and healthy life, education, decent living standards) and determinants (participation in political and public life, environmental sustainability, security and human rights, equality and social justice).

Human development is an actual measure of study of population spatial mobility. It is important to understand in the essence of homologous terms and concepts with level and quality of life, well-being, happiness, human resources development, human and sustainable development. The standard of living should be considered in the context of assessing the quantitative provision of material goods to the population. The term "well-being" reflects the proper level of maintenance of the population with the claimed benefits that may be material or spiritual (as a consequence of satisfying the needs of the first order). Measurement of happiness is now very popular with the use of the international happiness index. This is an indicator of the welfare of the country, which involves measuring of important factors at the personal level – the level of well-being in the long-term, which is characterized by the presence of a happy and meaningful from a psychological point of view of life. The quality of life is a complex assessment category that combines an internal and external assessment of the quality of personal, family, work and public life. The theory of human resources development considers people as «human capital», that is as one of the production factors along with physical capital or natural resources (a person is considered as a means of increasing the production of consumer goods). Sustainable development implies a fair distribution of development opportunities between present and future generations. This justice is an equality of opportunities.

The measurement of human development focuses on the study of the environment of human capabilities and the expansion of options for its choice. The significance of the consideration of spatial mobility in the measurement of human development in a practical sense is confirmed by the fact that the methodology for evaluating the UNDP index covers the largest number of countries in the world – 187, while other well-known methods, despite their credibility, are somewhat less proven: the welfare index covers 110 countries; the index of quality of life – 111 countries; International Happiness Index – 151 countries etc.

Human development is based on the human potential. The population spatial mobility is growing in the context of limited opportunities for development through the exercise of freedom of choice (places of residence, labor, training etc.). The

formation of conditions for the implementation of spatial mobility with risk control (desirable circulating migration) should be a priority of human development policy in a high-mobility society.

There is a close relationship between the processes of human development and the level of population spatial mobility. The spatial mobility plays an important role in the context of achievement the goals of human development, because it allows a person to change spatial coordinates of residence, when the current conditions do not allow to meet her needs. Excessive high level of spatial mobility of the population can be a destructive human development, to reduce quantitative and qualitative indicators of human potential, which should also be considered.

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PRIORITIES OF THE STATE POLICY'S IMPROVEMENT OF THE SOCIAL SYSTEM OF UKRAINE

Significant interest is the system of social protection, which is formed within the framework of the European Union, in view of Ukraine's aspirations to enter the EU. The multiplicity of policies for social protection and regional development, the combination of supranational, national and regional aspects is a topical issue in the agenda of many European programs and forums. European standards in the field of social protection, standards for social security must be taken into account when adopting new legislative acts in Ukraine in the field of social protection.

Various aspects of social policy are the subject of scientific research. In particular, there has been highlighted the work of such scientists as L. I. Beztelesna, H. M. Yurchyk [1], V. M. Vilhosh [2], N. M. Horishna [3], N. V. Huliak [4], O. V. Dluhopolskyi [5], T. O. Diachenko [6], K. V. Sliusarenko, M. M. Sadovenko [7] and N. P. Topishko [8].

The search for ways to optimize social policy and the system of social protection of the population as its component in the conditions of the instability of socio-economic systems in a globalized world is relevant.

The purpose of the article is to analyze the state social policy in Ukraine and to study foreign experience in this area, and, on the basis of research, to provide recommendations for improving the social area in Ukraine.

The policy of forming the system of social sphere of Ukraine at the present stage of the state's progress is objectively not effective. Thus, in Ukraine, a system of institutions specializing in the formulation and implementation of social policies, provision of social protection, assistance and support to the population, the provision of vital social standards and guarantees, and the varying degrees of access to health, education and culture systems operate. But it is indisputable that the effective functioning of the social sphere system has not yet been established.

Actually, its presence could become a guarantee of proper counteraction to threats and response to the challenges of a sharp complication of the financial-economic and political situation in Ukraine. Instead, our country continues to grow and exceed the maximum permissible values of the general characteristics and the main indicators of the quality of life of the population and social security of the state. The systemic defects of the functioning of the social sphere are increasingly exacerbated. On the one hand, they lead to a critical drop in the standard of living of the population, and on the other – complicate the state's ability to change the situation for the better and restore the potential of all the basic elements of the social policy system.

In Ukraine there are many systemic defects, shortcomings and priorities of the state policy in formation of the social sphere system. Thus, one should turn to foreign

experience in conducting social policy. According to O. V. Dluhopolskyi, the welfare economy existing in China is based on the system of social insurance in favor of the urban population, on the uneven distribution of medical services between separate groups of the population, on the declarative provision of social assistance to all needy.

Today, the policy of modernizing the country's economy is aimed at building a so-called "prosperous society". At the XVIII Congress of the Communist Party of China, the goals of its development until 2020 were approved – to double GDP and average incomes of urban and rural population compared to 2010, thereby ensuring the solution of the most important task of complete construction of the middle-income society, and to the middle of this century to create a rich, powerful, democratic, civilized and harmoniously modernized socialist state. For the first time in the tasks of the state, the macroeconomic indicators and income ratios were compared, which indicates that the state really wants all residents of China to feel the positive outcome of the country's development and live in general prosperity.

However, urgent solutions to such a global problem remain:

- investment in human and social capital;
- targeted assistance to the poor and exclusion from social programs of the rich;
- increasing the retirement age or subsidizing the employment of the elderly;
- creating effective motivators for entrepreneurship to reduce the burden of social costs.

O. V. Dluhopolskyi said that in the future social policy of China will remain focused on performance when solving social problems is accountable financial and economic situation in the country. This is supported by the demographic problems of the People's Republic of China and the system of existing pragmatism guidelines, in which expenditures in the social sphere are considered as nonproductive, with no returns (with the exception of infrastructure projects).

O. V. Dluhopolskyi notes that the construction of the welfare state is possible in any country of the world, only focus on moral values should be transferred from

redistributive criteria (the value of public and social expenditure in GDP) at the institutional (scale investment in human and social capital). That is the level of development of science and education, the degree of trust in the society to government institutions that conduct social policy, focusing on the state of macroeconomic dynamics, educated population in the economic, legal and political aspects in the future will depend on the effectiveness of state and adequacy of public perception socio-economic criteria that laid the foundation of public prosperity [5].

In most EU countries, there has been a tendency to reduce the state budget expenditures and increase its revenues, including by increasing the degree of progress of the tax system and the fiscal role of indirect taxes, expanding the tax base, increasing the tax burden on passive incomes (royalties, interest, dividends, Investment income). On the one hand, fiscal pressure on business and wealthier segments of the population increases, on the other hand, social justice in taxation increases.

The experience of European countries' policies on ways of balancing public finances, achieving a compromise between the social needs of citizens and the priorities of the economy is beneficial for Ukraine in view of the signing of an association with the EU [8].

Also it should be taken into account the experience of Sweden. Sweden is a European country with a developed economy and strong social standards, which belongs to countries with Scandinavian model of social protection of the population (Sweden, Norway, Finland, Denmark), which includes: compulsory social policy; Government-regulated income level; the general nature of social benefits and benefits. In Scandinavian countries, the state model of the organization of social protection of the population prevails. As a rule, the concept of "social protection" in the Scandinavian countries is transformed into the concept of "social welfare".

An effective experience of social work and social worker training in the higher education system in Sweden can be used in Ukraine, taking into account the peculiarities of the domestic high school. This will increase the level of social work

in Ukraine and will allow to optimize the system of training specialists in the social sphere [4].

Social policy reform is one of the most important issues not only for individual EU member states, but also for the European Union as a whole. In the EU-18, wages in the last seven years grew at a much slower pace than eight years ago, there is also a decline in the share of social spending in the EU's GDP.

Ukraine, striving to become an equal member of the European community, must also clearly understand the need to change the priorities of social policy. The selection of possible alternatives is an extremely difficult task, but the main idea of social policy should remain the desire for greater social justice and sustainable development. In connection with this, studies of particular importance aimed at creating a scientific basis for the development and implementation of an effective policy of social protection and support of the population in the EU and Ukraine are becoming particularly relevant.

Consequently, irrespective of the differences in the models of social policy, members of the European Union are developing their economy towards a high level of employment, a high level of social protection, good education and quality of health, and the eradication of poverty and inequality.

As of January 1, 2017, 22 EU member states with 28 national minimum wages except Denmark, Italy, Cyprus, Austria, Finland and Sweden. These countries are divided into three main groups by the level of minimum wage.

Ten EU member states located in the east of the EU had a minimum wage below € 500 per month: Bulgaria (€ 235), Romania (€ 275), Latvia and Lithuania (both € 380), Czech Republic (€ 407), Hungary (€ 412), Croatia (€ 433), Slovakia (€ 435), Poland (€ 453) and Estonia (€ 470).

In five other Member States located in the south, the minimum wage is from € 500 to € 1,000 per month: Portugal (€ 650), Greece (€ 684), Malta (€ 736), Slovenia (€ 805), and Spain (€ 826). In the other seven Member States, all located in the west and north of the EU, the minimum wage was significantly higher: € 1,000 per month:

Great Britain (€ 1397), France (€ 1480), Germany (€ 1,498), Belgium (€ 1532), The Netherlands (€ 1552), Ireland (€ 1563) and Luxembourg (€ 1999).

Consequently, in the EU–22, the minimum wage varies from less than € 300 per month, as in Bulgaria (235), to just under \$ 2,000 a month in Luxembourg. In other words, the highest minimum wage in the EU is about 9 times higher than the lowest. The survey also shows that in the period from 2009 to 2016, wages in the 18 EU countries grew most slowly than before 2008. For 2009–2016 real wages averaged annually by 3.1% in Greece, in Croatia by 1%, in Hungary by 0.9%, in Portugal by 0.7%, in Cyprus by 0.6% and in the UK – 0.4%.

Real wage growth in the period from 2009 to 2016 was lower than in 2001–2008, in Austria, Belgium, Denmark, Latvia, Lithuania, Luxembourg, Malta, the Netherlands, Romania, Slovakia, Denmark, Estonia, Finland, Slovenia, Spain and Sweden. The average annual growth of real wages in Romania fell from 11.2% in 2001-2008 to 0.1% in 2009–2016, in Lithuania – from 8.8% to 1%, and in Latvia – from 10.6 to 1.2% [7].

According to Beztelesna L. I. and Yurchyk H. M. the activation of research in the social sphere in market conditions should become one of the priority tasks of socio-economic research. Therefore, the prospects for further scientific development are the definition of the mechanisms and structural components of social policy, and the evaluation of their effectiveness [1].

Social education is also important. In developed countries, social education is seen as a powerful anti-crisis, stabilizing and creative factor in the development of society. In Ukraine, it only began its development as an innovative branch of vocational education [2; 3].

Therefore, in the opinion of the author, Ukraine needs to more actively use the experience of the states that have high successes in the social sphere. First of all there are China and the states of Scandinavia, where the mechanisms of collective-contractual regulation are widely implemented, and in all spheres of the social system. The implementation of certain strategic priorities of the state policy for the formation of the social sphere system in Ukraine should be based on the system of

implemented strategies and programs of national, state, regional and local significance. Therefore, the issue of analyzing the adequacy and effectiveness of the implementation of the strategic and program documents in the social sphere in force in our country is of particular relevance.

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THE STRATEGY OF “SURVIVAL” IS THE BASIS OF THE FUNCTIONING OF PERSONAL PEASANT FARMS

The current development of the Ukrainian agrarian sector shows that the functioning of small business takes place on the basis of personal peasant farms (PPF), which, in the conditions of manifestation of destructive phenomena in the Ukrainian economy, became the producer of most types of agricultural products and one of the main sources of income of rural households.

The aim of the article is the development of theoretical, methodological provisions on the substantiation of the strategy of “survival” as the basis of the functioning of personal peasant farms.

General scientific and special methods were used in the course of the research, in particular: the method of theoretical generalization was applied in carrying out a critical analysis of the results of researches of domestic and foreign scientists regarding the substantiation of the strategy of “survival”; the monographic method is used in summarizing the results of the research of the activity of personal peasant farms.

The methodological basis of the functioning of private peasant farms in the agrarian sector of Ukraine is substantiated, which is based on the strategy of “sustainability” for the majority of PPF, based on the use of the simplest means of labor, manual labor of household members and the production of organic products for the primary consideration in safe food products.

According to the research, PPF produced agricultural products in 2016 at constant prices in 2010 per 100 hectares of agricultural land 728.6 thousand UAH, agricultural enterprises of various forms of management – 706.2 thousand UAH, which is 31.7% more. It is characteristic that such volumes of production are provided in PPF at a much lower level of state support.

We believe that the organization of labor in many rural households in our country in the transition period to the market began to resemble the small business in the US, which was called “ethnic entrepreneurship”. “In this type of economic relations, non-economic factors and mutual obligations give rise to “moral unity”, which allows members of the economy to carry out heavy hours of work without the appearance of considerations of “exploitation” that are characteristic of the use of hired labor.

The strategy of “sustainability” of the category “personal peasant farm” in Ukraine is substantiated, which is based on the need to meet the vital needs of members of their household and their families, regardless of the level of economic efficiency of production, the use of simple means of production, manual labor, multi-sectoral activities, which largely dampen negative influence of destructive phenomena in the country's social and economic development (inflation processes, price disparity, lack of proper state support, etc.).

It is established that the main features of economic behavior of rural households include: transformation from a subsidiary into the main source of income and, at the same time, agricultural production for survival; PPF is a significant factor in the employment of the rural population; providing a significant impact on the functioning of the agricultural sector of the country; dependence of development of households on infrastructure development; direct dependence on the state of the economy as a whole, as well as state policy in the field of finance and credit, taxes, prices, foreign trade activities, etc.

The basis for analyzing the economic behavior of families in PPF can be ways of doing it. The fact is that activities related to the production and sale of products in this household, as well as the creation of normal conditions for its functioning, can be carried out in various ways and in ways: by own means of the family, with the help of relatives, integration with the agricultural enterprise, from using consumer services and individuals. The choice of a particular method is an important characteristic of the behavior of rural families.

From our point of view, the most important external factor is interaction with agricultural enterprises, which is the basis for the survival of OSG. Relations with them can take a different form depending on their technical and financial condition.

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V. Environmental economics and ecology

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IMPROVED SAVING RESOURCES TECHNOLOGY OF GROWING OF HIGH QUALITY TOBACCO AND ITS ECONOMIC GROUNDING

The purpose of the study is improvement of the developed ecologically safe saving resources technology of growing of high-quality tobacco and its economic evaluation.

The main task of the research was to study new agrotechnical measures, which allow to increase profitability of production of tobacco raw materials of varieties of Ukrainian selection in the agro-climatic conditions of Pridnistrovyia of Ukraine.

The material of research in the economic assessment of technology, including operations involving the use of new experimental pesticides served as technological maps for growing tobacco, developed by scientists of the scientific and technological department of tobacco.

We used scientific methods: bibliographical (the study and treatment of scientific papers that relate to the technology of growing tobacco); agronomy –

application rates for the study of experimental drugs; economic method – in the processing of research results for the 2014 – 2015 years; method of comparative analysis – to assess the cost-effectiveness of different technologies for growing tobacco.

Improved ecologically safe saving resources technology of growing of high-grade tobacco and conducted a full economic evaluation. Recommendations on application of Megaphols growth stimulator, Fuzilad Forte antifungal herbicide, Confidor Maxi insecticide as effective means of increasing the yield and quality of tobacco raw materials of new varieties of Ukrainian selection in the conditions of Pridnistrovya of Ukraine are developed. Their use greatly increases the profitability of the process of growing tobacco raw materials by increasing the resistance of plants to adverse environmental factors, a significant reduction in the cost of combating the saturation of tobacco plantations, increasing yields and improving the technological quality of tobacco raw materials. The ecologically safe resource-saving technology of protection of tobacco from harmful organisms under conditions of regulation of their development and number is grounded: with the introduction of the production of persistent and complex resistant varieties of tobacco of Ukrainian breeding, the number of chemical treatments in the field from three to one with a further transition to the safe-cider technology of tobacco cultivation and protection has been reduced.

In the process of research the followings results which have a scientific novelty are got: developed recommendation on application of growth promoter Megafol, anticereal herbicide Fuzilad Forte, insecticide Confidor Maxi as effective means of increasing the yield and quality of tobacco raw materials of new sorts of Ukrainian selection in the conditions of Pridnistrovya of Ukraine. The economic ground of new elements of technology is conducted.

The obtained results of the conducted economic evaluation of the improved ecologically safe resource-saving technology of growing tobacco make it possible to draw the following conclusions:

1) application of new promising tobacco varieties of Ukrainian selection of resistant to diseases and pests gives the opportunity to reduce costs for 1 hectare of tobacco planting for 247 UAH;

2) use of the growth promoter Megaphols (at an optimal dose of 5,0 liters / hectare) on the tobacco field gives you the opportunity to generate additional income 7050 UAH / hectare;

3) the introduction of the herbicide Fuzilald Forte (in an optimal dose of 1.5 liters / hectare) contributes to reducing the cost of manual labor and provides a profit in the amount 1676 UAH / hectare;

4) spraying tobacco plantations with insecticide Confidor Maxi (a dose of 0.150 liters / hectare) guarantees an additional income in the amount 2916 UAH / hectare.

The results of the study will increase the efficiency and economic indicators of tobacco use. They can be used in agricultural enterprises of Pridnistrovyya of Ukraine for all forms of legal and organizational work on tobacco cultivation.

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VI. Accounting, analysis and audit

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ORGANIZATIONAL AND METHODOLOGICAL ASPECTS OF ACCOUNTING OPERATIONS FROM REIMBURSATION ACCORDING TO THE GOVERNMENT PROGRAM “AVAILABLE MEDICINES”

The features of a mechanism for the reimbursement of the cost of drugs (reimbursement) under the Government program “Available medicines”, which provides for a new price regulation for drugs for the treatment of 3 categories of diseases (cardiovascular diseases, diabetes of II type and bronchial asthma) and the

procedure for subventions from the state budget for the reimbursement of the cost of medicines, article are disclosed.

It is proved that the proper control of the use of subventions for the reimbursement of the cost of drugs for the treatment of certain diseases is the proper organization of accounting and reporting.

The organization of accounting, as is known, begins with the correctness of the definition of the object of accounting. According to the program “Available medicines” pharmacy establishments, as noted earlier, make a free drug release or leave with partial payment by the buyer. Compensation for the cost of dispensed drugs that are not paid by buyers is provided by means of subventions. Thus, undoubtedly, the objects of accounting for operations on reimbursement under the Government program “Available drugs” are subventions that are clearly determined by their intended purpose.

It was emphasized on the need to consider the issues of correctness of the accounting of these subventions, since they can be considered as targeted financing (according to its recognition criteria – have a targeted nature of financing, are carried out by the budget, provide specific conditions of use, etc.), and as budgetary reimbursement (since they are paid to the sub after administration of the transactions on the issue of medical devices and reporting to the appropriate funds administrators), as pharmacy establishments in this program, in essence, acting as creditors of the state, are forced to wait for the compensation of the cost of drugs released to patients, and this expectation is sometimes significantly delayed.

Today, according to the information coming from different areas from APAU members participating in this Program, budget funds managers have arrears to 70% of pharmacies. Moreover, 15% of pharmacies remain indebted for participation in the program of reimbursement of medicines against hypertension, the implementation of which took place in 2012-2014.

The position of pharmacy establishments as lenders of the state precisely complicates the methodology of accounting organization at a designated site, creating

the need for a clear demarcation of the concepts of “targeted financing”, “target revenues” and “budget reimbursement”.

It is substantiated that subventions for the reimbursement of the cost of released medicines should be recognized as targeted revenues (since they meet all the criteria for their recognition), but until the repayment of expenses incurred by the pharmacy costs in accordance with the letter of the Ministry of Finance dated October 13, 2008, No. 31-34000-20- 10/37636 should be reflected as receivables.

Practical recommendations for improving the organizational and methodological aspects of the registration of operations for the reimbursement of the cost of drugs through the Government program “Available drugs” are proposed, implementation of which in practice will allow in the near future ensuring the social and economic efficiency of the reimbursement mechanism at the level of indicators of European countries.

The practical significance of the research results is that the main provisions of this study, in the form of proposals and methodological recommendations, can be used by pharmacy institutions operating under the Government program “Available medicines”.

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**ORGANIZATION OF ACCOUNTING AND CONTROL OF WASTE
MANUFACTURING AS A PRECONDITION FOR THEIR EFFECTIVE
USE**

It is stated in the article that the adoption of managerial decisions regarding the ecological and economic use of waste requires adequate information support, the basis for the formation of which should become accounting and control. The results of the study of regulatory documents on the issues of the organization of accounting and control of waste operations show that to date the formation of a complete information base necessary for the adoption of management decisions on waste products is not ensured due to the imperfection of the method of displaying in the accounting of waste operations. Consequently, there is an urgent need for further study of the organizational and methodological provisions of the accounting and control of waste operations.

It is stressed that the importance of forming information support for making managerial decisions on waste products is determined by the content of the accounting policy of the enterprise. This accounting policy must be defined by: the types of waste assessment; their classification, and hence the construction of a working account plan, analytical and synthetic accounting; documentary display of

waste operations and the procedure for summarizing information on the movement of waste in the financial statements of the enterprise.

The emphasis is placed on the distinctive features of accounting for inverse and irreversible waste. In this regard, it is noted that the return waste corresponds to the concept of “stocks” of the enterprise and are accounted for in quantitative and cost terms. Waste, the sale or use of which is not foreseen, the asset is not recognized. In most cases, irreversible waste is recorded in quantitative terms only.

It is stated that the limited of documentary display of waste products is only a typical form No. 1-VT “Accounting for waste and packaging materials and containers”, which in practice leads to the use of non-standard documentation, and therefore to violation of the current legislation on accounting. The need to develop additional forms of documents for the implementation of primary waste management records has been proved.

The procedure of generalization of information on waste operations in financial accounting and financial reporting is considered.

The peculiarities of the waste display in tax accounting are emphasized, namely, in the part of taxation of enterprise profits, determination of tax obligations for VAT payment and environmental tax.

The significance of internal control in the formation of a complete information base necessary for making managerial decisions on waste products is substantiated. The main stages of the internal control of the accounting display of waste operations are determined. Particular attention is paid to controlling the correctness of the display of invoices and irreversible waste, namely, their demarcation, evaluation, documentary reflection and reflection in financial and tax accounting.

It is emphasized that it is necessary to pay attention to the correctness of the material balance in checking waste operations and the accounting of waste operations, since the material balance lies at the basis of the regulation of production and makes it possible to assess the level of organization of the technological process.

The significance of detection of inconsistencies or errors and the timely application of precautionary measures to prevent their occurrence has been proved.

The results of the research, highlighted in the article, can be used in developing the accounting policy of enterprises in the part of the organization of accounting and control of waste products.

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BUDGETING AS AN ELEMENT OF STRATEGIC ACCOUNTING OF CASH FLOWS OF THE ENTERPRISE

The main purpose of the paper is to reveal the strategic accounting of cash flows as an element for improving the financial position of the enterprise, consolidating the position of the leader and its sustainability in the market economy. Despite the

widespread use of strategic accounting management practices, a number of problems with its organization, such as:

- lack of integrated approach and financial management system of the enterprise;
- the inability to assess objectively the effectiveness of the use of cash flows;
- insufficient provision of the effective use of funds by economic entities through optimal distribution in time and space;
- lack of strategic planning and budgeting of financial and economic activity of the enterprise.

All this updates the significance and necessity of the submitted research methodology for the organization of strategic accounting of funds.

Strategic accounting of cash flows is the process of selecting the best forms of their organization, carried out in the long-term perspective and involves formulating the goals, objectives, scale and scope of the enterprise on a qualitative level or in the form of common quantitative reference points.

Nowadays, modern methodologies and planning techniques are not widely used as a negative factor in the vast majority of enterprises, because in order to improve the efficient cash flow, information provision should be effective. One of the effective elements of financial planning is the budgeting process.

We believe that the budget of funds should consist of short-term (month, quarter, year) and long-term (3-5 years) perspective because it is difficult to predict the future in conditions of uncertainty.

One of the main aspects of the budgeting of funds is the timely determination of their deficit or surplus. The budgeting process should include: planning, motivation, controlling, analysis that will be implemented in the form of:

- initial development of the budget of funds;
- coordination and approval of the budget;
- control over budget execution;
- analysis of the deviations that arise during the budget execution process;
- adjustments for the purpose of developing a forecast budget;

- making managerial decisions.

It is expedient to develop and implement an internal document at the enterprise to ensure control over the execution of the budget, which will allow to observe differences in actual indicators from the planned ones. And also determine the percentage of implementation of the plan for each of the directions of retirement and receipt of funds.

We consider that it is expedient to introduce budget of funds at the enterprise to improve the efficiency of cash flow management, which will allow:

- timely determine the need for the amount and timing of borrowing funds.
- make managerial decisions on more rational use of resources.
- get a complete picture of the aggregate cash requirements.
- to analyze significant deviations in budget articles and to assess their impact on financial indicators of the enterprise.

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FEATURES OF FORMING OF ACCOUNTING POLICY IN THE PART OF THE SOCIAL PACKAGE IN THE SYSTEM OF SOCIALLY ORIENTED ACCOUNTING OF THE ENTERPRISE

European integration aspirations and the large-scale reform of the whole Ukrainian economy based on socially-oriented principles require the widespread implementation of international standards of social responsibility. The socially responsible activity (behavior) of domestic enterprises, the implementation of the practice of appropriate accounting and reporting as further, becomes a prerequisite for ensuring their competitiveness in global markets.

A key element of company's strategy for creating an internal socially-oriented environment is the employer's obligations towards employees called “social

package”. It includes a set of legally guaranteed benefits, as well as social compensations and benefits paid by the employer voluntarily directly or indirectly in favor of employees.

The strategic purpose of the social package is the formation of a positive business reputation and the image of the employer, building partnerships with employees aimed at social dialogue, social protection, safety, health and safety, and increasing their overall satisfaction with the activities of the enterprise.

Consequently, the development and implementation of accounting policies in the part of the social package is one of the components of the overall system of strategic management of socially-oriented activities of the enterprise, an information source for planning and making appropriate decisions. Proper formation of the accounting policy for the social package in the system of socially-based accounting is an important factor in the activity of a modern Ukrainian enterprise, which seeks to be socially responsible.

The object of the accounting policy in relation to the social package is the expenses for employee payments in cash and non-monetary form and sources for the implementation of these payments.

The part of the cost of social benefits includes the production cost of products (goods, works, services), and the other part refer to as expenses of the reporting period for staff in the composition of administrative expenses, expenses for sales and other operating expenses.

The main sources of social package payments are current liabilities and the creation of short and long-term security. In addition, the part of the socially responsible activity of the enterprise is financed through reserves created at the expense of net profit of the enterprise.

The social package includes both basic social guarantees provided by the legislation on labour and social security, as well as additional material benefits provided by the employer on their own initiative. Based on the functions of the social package, it also includes a motivational package that, in its turn, combines competition and compensation packages. The motivational package can be defined as

the material benefits provided by the employer to the employee beyond the guarantee provided by law.

In a generalized form, the “content” of a competitive package can be represented as a set of four blocks: health care; development of corporate culture; training, advanced training; rest and entertainment; motivation of work. The compensation package covers the reimbursement of personal expenses associated with the work (for mobile communication, transport, rental or purchase of housing in another city, etc.).

We consider that it is expedient to formulate an accounting policy regarding the social package taking into account the following classification characteristics:

- compulsory / voluntary provision of material benefits to an employee included in the social package;

- kind of expenses depending on the nature of the payment (basic, competitive, compensatory part of the social package, the type of social payment program, the functional direction of payment, etc.);

- frequency of payment (one-time, permanent);

- term of payment (short-term, long-term).

It is necessary to take into account all the methodological, organizational and managerial aspects in forming accounting policies in the part of the social package, which relate to payments to employees in accordance with the current legislation and peculiarities of the economic activity of the enterprise. The organization of accounting for a social package in terms of accounting policies should include:

- determination of the list and composition of social package payments on the grounds of compulsory / voluntary provision of material benefits to the employee, on the nature and function of the benefits, periodicity and payment periods included in the social package;

- codification of accounts by types of social package payments in the working plan of accounts;

- establishment of the current and long-term provisions and their size depending on the type of social package payments;

- definition of employee benefits programs;

– development of internal non-standard forms of primary documents, forms of personnel documentation, registers of accounting, forms of internal reporting, which are used for accounting of social package.

Also, an important element of accounting policy in organizing accounting and ensuring conditions for internal control of a social package is to conduct regular inventory of employee benefits. It should focus not only on the study of the correctness and completeness of payments in accordance with the current legislative and internal regulations, and the reflection of the balance in accounting registers and reporting, but also in assessing the effectiveness of the application of the social package, the compliance of achieved social results with the goals and objectives of enterprise development. The ineffectiveness of measures to provide a social package may be due to the wrong selection of its components and their redistribution within the enterprise.

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VIII. Management, marketing, entrepreneurship

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THEORETICAL AND METHODOLOGICAL GROUNDS OF START-UP MANAGEMENT

Despite the existence of a large number of foreign books and available Ukrainian scientific publications on the issues of start-ups, which show high practical interest to this topic, it cannot be considered properly researched. The existing variety of advices and recommendations reflects individual experience of successful foreign and domestic start-ups, but does not take into account the realities of creation and operation of start-ups in Ukraine.

The aim of this scientific article is systematization of the existing experience and on this basis formation of theoretical and methodological foundations of a new direction in the theory and practice of management, which is startup management.

While integrating the existing definitions of this phenomenon, the author defined the essential characteristics of that specific business organization as well as the peculiarities of its life cycle. There are also determined the main purpose, goals and tasks of individual stages of its development. There are described peculiarities which give reasons to the use of a special integral system dealing with knowledge and tools in order to manage its development.

Critical revision and integration of the widely used in the scientific environment approaches to the interpretation of the essence of the concept of "management" enables us to formulate the following definition of "start-up management", which is a set of principles, methods, tools and forms of management of the startup, which determine the content of the management process at the early stages of its life cycle, ensure integration of the efforts of all the interested persons (knowledge, intelligence and talent, money, experience), enable the subjects of management to make and implement reasonable managerial decisions, which are necessary to achieve the goals

of creating and developing a start-up. Thus, it is a question of using the universal theoretical basis of management, to generalize and develop a system of special knowledge, principles, methods, means of control, which will help to reduce "child mortality" among start-ups. In the article it is described the author's understanding of the keywords of the above interpretation, in particular there were defined certain objects, subjects and the interested parties of start-up management.

The main goals of start-up management are: 1) generation, preliminary testing (audit) and selection of business ideas of the start-up; 2) formation of a startup team and ensuring effective team members interaction; 3) development of at least a survival product, entering the market with the purpose of identification and verification of this product by consumers and their involvement in the processes of testing and finalizing the product start-up; 4) consolidation / acquisition of intellectual property rights for the idea or the product of the start-up; 5) ensuring the successful beginning of the sale of the product of the start-up and also ensuring the minimum required quantity of sales; 6) entering and conquering the main (target) start-up market; creation and development of at least the minimum necessary current-customer base; 7) optimization of the sources which are financing the start-up and ensuring the raise of the required amount of finances; 8) ensuring effective interaction and minimization of the risks of cooperation with venture capital investors; 9) development, testing, acceptance and continuous modernization of the business model of the start-up; 10) improvement of the strategy for the further development (enlargement) of the start-up and promotion to the conditions for its implementation.

Thus, it is expedient to distinguish three main subsystems: organizational and motivational, marketing and financial as a part of start-up management.

Further research should be aimed at theoretical understanding and systematization of the above problem, taking into account the needs of the Ukrainian business environment and practical tools for the implementation of individual subsystems of start-up management.

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THEORETICAL AND METHODOLOGICAL APPROACHES TO THE INTERPRETATION OF “ECONOMIC MECHANISM OF AGRICULTURAL PRODUCTION”

Agricultural production is a complex sphere of material production and has biologically and spatially dispersed nature.

A multi-faceted economy was formed in Ukraine in the process of agrarian reform. Consequently, the development of market relations in the formation of new forms of economic management necessitates the transformation of the organizational and economic mechanism, which combines market self-regulation and tools of state influence on the processes of production and sales of agricultural products. The crisis situation and the specificity of agriculture lead to the conclusion that it is necessary to

limit only the classical levers of influence on the economy. In this regard, the organizational and economic mechanism is a combination of market instruments in the general theoretical plan that contribute to the establishment of commodity and monetary equilibrium for goods and services and activities of the state aimed at creating favorable conditions of management.

The aim of the article is the development of theoretical and methodological provisions for the interpretation of the categories “economic mechanism”.

The following methods are used to solve the problems set in the work, namely: a dialectical method of scientific knowledge, analysis and synthesis, systemic generalization – in the study of the economic mechanism and the functioning of its individual elements in the system of agricultural production.

It is proved that the content of the investigated mechanism is determined by the intended purpose, interaction and functions of its constituents. Features and relative autonomy are characteristic for each of the elements of the organizational and economic mechanism, but the result of their interaction involves the implementation of common tasks.

It is concluded on the basis of generalization of the main theoretical approaches to the definition of organizational and economic mechanism that it is interpreted as a set of states of the system in economic systems or a set of social and economic states of the economic system; as the engines of development and the features of its interaction with other elements; the process of functioning of the economic system, which is based on a set of industrial relations; combination of self-regulatory activities of economic entities with regulatory functions of the state.

Economical mechanisms are classified depending on the level of their formation and functioning, the criterion of subjectivity; by the nature of occurrence: spontaneous mechanisms; as a result of deliberate government actions; formed under the influence of manipulative structures; for the stability of the functioning of the elements of the economic mechanism: without fail; with frequent crashes; with frequent crashes; by structure of the main blocks: three-, four- and five-block.

We believe that in the current conditions it is advisable to introduce an environmental block to the organizational and economic mechanism of regulation of

agriculture, since the strategic goal of the development of the investigated sphere is to ensure sustainable development, that is, preservation of the environment for future generations, orientation towards environmental production, development of organic production, change natural and climatic conditions of management.

It is determined that the organizational and economic mechanism forms its main elements: legislative base, information provision, marketing, planning and forecasting, as well as price, financial and credit and investment mechanisms, tax and insurance systems, etc. These mechanisms simultaneously affect the production and labor resources, material and technical support, cooperation and integration to solve issues for improving the technology of agricultural production, its intensification. It is from such positions that the organizational and economic mechanism for regulating the agricultural product market should be considered through the prism of satisfaction of the interests of the following subjects of the market: consumers – in quality raw materials and foodstuffs; agricultural commodity producers – in obtaining profits; the state – in achieving the country's food security and sustainable development of agriculture.

The obtained research results will promote the objective substantiation of the essence of the organizational and economic mechanism and its effective use in the system of agricultural production.

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INFORMAL RELATIONS AS THE BASIS OF THE STABILITY OF THE RURAL COMMUNITY

Private peasant farms most clearly demonstrate social and economic relations precisely within the framework of the informal economy, which is characterized by: the focus on survival and employment, rather than on the maximization of income and the accumulation of capital; flexibility and plenty of ways to earn money; labor complexity and high degree of uncertainty of its results; “unprotected” labor; use of family and local resources; relations based on trust, not on formal agreements; kinship, neighborhood and ethnicity as the basis of economic relations; unregistered entrepreneurship, avoidance of relations with the state; integration of legal, illegal and criminal activities aimed at survival; culture of poverty in everyday life.

The above is important for understanding the peasant informal economy by the example of the functioning of private peasant farms (PPF), taking into account our present. It is necessary to highlight the moments of the informal economy as the logic of survival based on these ideas. But “survival” is not only in the sense of being at the extremely elemental level, where man fights for himself and his relatives, as for elements of the living nature, but also in the sense of “existence for the sake of life”, the logic of its daily restoration.

The aim of the article is the development of theoretical, methodological provisions of the functioning of informal ties in the rural community as the basis for its functioning.

Common methods and techniques were used in the process of carrying out the researches: the totality of scientific methods of the abstract and logical method (induction and deduction, analysis and synthesis, analogy and comparison, formalization and modeling) – for elaboration of the theoretical positions of informal relations in the rural community; comparative and historical – for analysis of the stages of development and functioning of the rural community; monographic – to

determine the problems of transformation of PPF into farms, the method of questioning – for informal relations in the rural community; the method of observations – to find out the individual moments of informal relations.

The theoretical argumentation concerning informal cooperation in the process of production and distribution of agricultural products in individual peasant farms, as a way of survival, social and relative economic stability in the countryside, is scientifically substantiated.

The strategy of “survival” of personal peasant farms as a part of an “informal economy” is substantiated, which assumes that peasants avoid any risk and strive with all their efforts to ensure the stability of their existence.

The specificity, to a certain extent, of the uniqueness of the family economy lies in the fact that it is not always guided by considerations of economic efficiency and benefits. The ultimate goal for it is to ensure the material and social well-being of the family as a whole or its individual members. This means that the family has reached a standard of living in accordance with its life plans and opportunities, provision of conditions for the upbringing of children, creation of opportunities for realization of professional aspirations of family members, support of social ties of the family – friendly, neighboring, familial. At the same time, family goals are subject to a certain hierarchy: there are global challenges and a certain system of principles that the family is guided in different situations, for example, when choosing goods (cheaper or better) or choosing the method of preschool education of children, is determined.

The obtained results of the study suggest the use of special non-equivalents relationship in the system of informal cooperation of personal peasant farms and urban households in the process of production and distribution of agricultural products as a way of survival, social and relative economic stability of agricultural activities in the countryside. The exchange between the amount of labor spent on performing certain types of work on the management of OSG by members of the urban household and the material remuneration in the form of free food receipt is at the heart of informal relations.

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IX. Financial and credit system

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RESTRUCTURING OF BANKS IS IN THE CONDITIONS OF CRISIS

In activity of banks during financial and economic crises there are unexpected problems. And a world recession, which began in 2007 and resulted in financial and economic and, in a that number, bank crisis 2008–2010 in Ukraine, is reason, and at the same time and by pre-condition of such consequences, as bankruptcies of banks, loss, by them solvency, liquidity, growth of amount of the negatively classified assets and, on the whole, creditor and debtor debt.

On such conditions on the modern stage of development of market relations more frequent there are grounds for the use of restructuring as one of ways of making healthy of economy. The certificate of such experience is domestic and foreign practice of manage, where restructuring processes in an economy are the logical phenomenon. Above all things such processes take place in a bank sphere, as it is most impressionable in a national economy. As a rule a world crisis paralyses activity of bank institutions and deprives them liquidity, that is why the processes of restructuring in a bank sphere need research and comprehension which swims out from the specific of forming and functioning of bank sector of economy. As a result higher marked, actuality of research of process of restructuring of banks grows on the modern stage, as one of ways of effective realization of antikrizovikh measures and ways of making healthy of economy on the whole.

Questions which touch restructuring of banks and their activity in the conditions of crisis such scientists doslidzhuvali as: O. Afanas'eva, O. Bazilinska, I. Gamaliy, I. Glanc, A. Dorofeeva, I. Kostogriz, I. Korneev, I. Kravchuk, N. Kopilyuk, I. Marchuk, S. Reverchuk but other.

However in most scientific researches little attention is spared exactly lineation of process of restructuring of banks, as one of ways of effective realization ways of making healthy of economy on the whole. All of it testifies to actuality of theme, and consequently research stipulated a choice straight in scientific and practical aspects.

A research purpose is ground of theoretical, methodological positions and practical recommendations in relation to basic principles of restructuring of banks and them activity in the conditions of crisis.

In basis of researches works are fixed both scientific (analysis, supervision) and special, methods of cognition. The methods of analysis and supervision are used for research of basic principles of restructuring of banks. The methods of cognition are used for the ground of process of restructuring of banks, as one of ways of effective realization measures and ways of making healthy of economy on the whole.

It is marked that in activity of banks during financial and economic crisis there are unexpected problems. It is well-proven that a world recession, which began in 2007 and resulted in financial and economic and, in a that number, bank crisis 2008–2010 in Ukraine, is reason and, at the same time, pre-condition of such consequences, as bankruptcies of banks, loss, by them solvency, liquidity, growth of amount of the negatively classified assets and, on the whole, creditor and debtor debt.

Grounded, that on such conditions on the modern stage of development of market relations each time more frequent there are terms for the use of restructuring as one of ways of making healthy of economy. Among the basic types of restructuring of banks in the conditions of crisis the financial and corporate restructuring is selected.

A conclusion is done that application of that or other kind or method of restructuring depends on conception, stage and innovative development of the banking system, normatively legal adjusting of the incarnated measures, possibility and necessity of application, to concrete bank establishment, to the degree of trust of bank management to the chosen actions.

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ANALYTICAL EVALUATION OF LOCAL BUDGETS UNDER DECENTRALIZATION GOAL

In a situation where the domestic economy is in crisis, when the state budget deficit is much higher than permissible limits, an important step towards reform is fiscal decentralization.

The main objective of fiscal decentralization is to ensure that the growing role of local governments and the development of local communities. About this reform said since 1998, but none of the managing authorities failed to implement it. However, the political situation prevailing in the country, was the impetus for its implementation a reality. So, December 28, 2014 adopted the Law of Ukraine "On Amendments to the Budget Code of Ukraine on the reform of intergovernmental relations." This was the beginning of the first phase of fiscal decentralization.

However, studying this question is to say that today, this reform is not completed because the system of local government and executive power based on the vertical decision-making system. That is, local authorities continue to remain dependent on the central government on the formation and use of funds of funds.

An important factor that causes a delay in decentralization is the political situation in the country. However, under these conditions, it is fiscal decentralization will improve relations with the temporarily occupied territories.

Socio-economic development of the country depends on the level of development of each area. Vertical budgeting system proved ineffective. Because of underfunding regions urgency is the problem of economic development of the territory and ensure their financial resources. To stabilize the economic situation in Ukraine to ensure effective local budgeting, because it can hasten transform local

communities with financial subsidy to independent entities that can independently solve any socio-economic problems.

In Europe, all municipalities are on self-financing and are stimulation factor of economic development. In Ukraine, due to the centralization of the State budget each year shall redistribution of funds between state and local budgets. However, every year the role of local budgets is playing an increasing role for the economic growth of the state and increasing the need for proper funding.

It is said that the decentralization process in Ukraine and in the world is significantly different. In Ukraine, it began in 2015, when it adopted changes to the Budget and Tax Code of Ukraine concerning the transfer to local governments additional local authority. At the same time provides for an increase sources of revenue base of local budgets through the transfer of certain income of the state budget, introducing a new type of tax - excise tax on final sales, broadening the base of taxation on real estate.

With the introduction of decentralization in Ukraine's economy achieved some positive changes such as: increase in general fund of local budgets of up to 25 bln. UAH., The amount of financial resources of local budgets rose to 205 bln. UAH., And most importantly, full autonomy of local authorities and growth their interest in the economic and social development areas.

However, along with these positive aspects, there are negative aspects, including: significantly higher irregularities in the use of local budgets, much higher than with the state budget.

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SYSTEMATIZATION OF FACTORS AND THREATS OF FINANCIAL AND ECONOMIC SECURITY OF ENTERPRISE

The primary objective of financial and economic safety of enterprise is providing of the effective functioning of enterprise and use of present resources, providing of quality of economic processes of enterprise, and also permanent stimulation, to the increase of present potential and him stable development.

To the modern stage of economic development of Ukraine inherent ambiguous enough character which is characterized, from one side, by the presence of considerable circle of problems, related to instability in of home policy, power, and other spheres, and de autre part by certain achievements and positive changes to due to gradual growth of rates of economic and scientific and technical development.

All processes which take place in the world and in Ukraine substantially influence on position of domestic enterprises. From one side, functioning of enterprises is carried out in the conditions of unstable external environment for which characteristic are declines of volumes of investment investments, high interest rates after long-term bank credits, imperfection of tax legislation and t. other, that substantially reduces the level of vital functions of enterprises and promotes probability of passing to the crisis state. And de aura part, crisis tendencies on a micro level create pre-conditions of negative progress of the regional systems and decline of national economic strength security trends. As a result higher marked, actuality of research of factors and threats financial and economic safety of subjects of entrepreneurial activity grows on the modern stage.

A purpose is research there is an analysis of factors and threats financial and economic safety of enterprise and their systematization.

In basis of researches works are fixed both scientific (analysis, supervision) and special, methods of cognition. The methods of analysis and supervision are used for research of factors and threats financial and economic safety of enterprise. The methods of cognition are used for systematization of factors and threats financial and economic safety of enterprise.

Grounded, that at consideration of financial and economic safety of enterprise it is necessary to go out from his ability to resist dangers and threats for achievement of the put aims. It is well-proven that factors and threats which directly or mediated, influence on financial and economic safety of enterprise, there is a great number in the modern terms of economic activity. Therefore to know their nature, sources of origin and level of danger, it is utterly important for an enterprise.

A conclusion is done that providing of financial and economic safety of enterprise in a great deal depends on that, both an enterprise will resist influence as external and internal threats of enterprise. As for every enterprise there are the threats, the main task of leaders of enterprise is determination of most dangerous from them and development of the system of measures and them timely exposure and neutralization.

Providing of financial and economic safety of enterprise in a great deal depends on that, both an enterprise will resist influence as external and internal threats, and the analysis of numerous threats testifies to their variety. And as for every enterprise there are the threats, the main task of leaders of enterprise is determination of most dangerous from them and development of the system of measures and them timely exposure and neutralization.

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