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SECTION 1. WORLD ECONOMY AND INTERNATIONAL ECONOMIC RELATIONS

Stroyko T.V.

Doctor of Economic Sciences, Professor,
Head of the Department of
International Economics and Management Education,
Mykolaiv National University of N.V. Sukhomlynsky

INFRASTRUCTURE MONITORING NATIONAL ECONOMIES UNDER GLOBAL CHALLENGES

Grounded methodological basis of the monitoring infrastructure of the national economy under globalization. Systematized various approaches to assessing the infrastructure of the national economy, to improve the competitiveness of the national economy under globalization.

Developed infrastructure is important for the effective functioning of the economy as an important factor in determining the location of economic activity and activities or sectors that can develop in each case. Developed infrastructure reduces the effect of distance between regions, ensuring the integration of the national market and low-cost communication with the markets of other countries and regions.

Monitoring indicators is crucial for Ukraine in a high level of globalization, socio-political instability and tension in society, increased dynamic parameters characterizing these processes.

By common definition, indicator - a setting that allows you to measure the deviation of the actual figure of indicative value. The most important indicator - an indicator assessing the degree of achievement of the objectives of the national economy is the appropriate level of infrastructure development. She is the backbone that provides the relationship between independent units at the micro level, thereby supporting a continuous process of

production, the balance between the main sectors and achieving high economic results. Infrastructure divisions contribute to the process of integration and coordination of logistics, technology, maintenances and so on.

We believe that infrastructure is a direct factor in stimulating economic growth, according indicators characterizing the growth in the national economy as a whole or its individual sectors may indirectly characterize the degree of infrastructure development. This conclusion is based on the writings of prominent American economist Simon Kuznets, winner of the Nobel Prize in 1971 for research in the history of economic growth in developed countries.

Infrastructure indicators of the national economy are key indicators that illustrate the level of infrastructural development. On them you can explore the trends and dynamics of the infrastructure. This indicator reflects the change in the level of development of its functional units. Based on indicators can form a system for monitoring infrastructure development both at national and regional level, to allow timely identify existing imbalances. State infrastructure agriscope determined by analysis of the indicators, which provide a comprehensive transformation of perception and their compliance with directions of national agricultural policy and food security.

Fediaieva M.S.

Lecturer of Economic Theory Department,
Kherson State University

THE DECENTRALIZATION ECONOMY REGULATION PROCESS IN EUROPE AND ITS IMPLICATIONS FOR REGIONAL DEVELOPMENT

The paper studied the process of decentralization of economic regulation in Europe and the reasonableness of its implications for individual regions. Found that additional financial and institutional support for the less developed regions, the process of transformation in the first place should accompany the decentralization of power. It is proved that the positive effects are common for an average of 5-7 years.

Today, almost all EU countries created a sufficient number of institutions and facilities for the implementation and maintenance of effective regulatory policies. Like other government (monetary or fiscal) policy is a comprehensive regulatory activities of the state, implemented on an ongoing basis. Several recent years clearly indicate that Europe has become a crossroads between a continuation of the decentralization in tasks and public resources for local governments and reverse direction. Centralization of the necessity of overcoming the current economic crisis.

From the beginning of the financial, economic and social crisis that the full force manifested itself in 2008, local and regional authorities in Europe had to adapt to the new political and economic situation. In this regard made territorial reforms that were designed to limit the impact of the economic crisis.

They have become quite common and widespread, and most were limited to associations or commune's regionalization terri-

tory. Their main goal was to adapt the functioning units of local government to budgetary constraints, implementation mechanisms to help stabilize or reduce public expenditure.

Those changes are usually preceded by a discussion about the direction of choice: whether the economic crisis lucky decrease because of decentralized structures, tasks and public finance, is quite the opposite.

Many countries have pondered whether decentralization, understood as a discharge of state intervention is the right decision? Most inclined to think that contrary to the extremely difficult situation effective to increase the political involvement of the state in order to achieve greater benefits in terms of climate thrift and reducing public spending.

The movement of decentralization has acquired distribution in 80-90 years of last century, was threatened by the trend towards centralization of the state. It was believed that this could be a good excuse to effectively regain control of powers that have been transferred in the past to the level of local governments.

Decentralization of power you must be accompanied by additional financial and institutional support for less developed regions are beginning the process of transformation. As strongly positive results outweigh the negative effects of decentralization, with general positive effects manifest themselves in the medium term of 5-7 years.

SECTION 2. ECONOMY AND OPERATION OF NATIONAL ECONOMY

Galtsova O.L.

Doctor of Economics, Professor,
Head of Economic Theory Department,
National and Applied Economics
Classic Private University

PROPERTY IN AGRICULTURAL SECTOR: INSTITUTIONAL TRANSFORMATION

Reveals the meaning and content of economic institute land ownership. Investigated the areas of private land ownership, methods of implementation of economic ownership in their focused way.

The reform of the agricultural sector Ukraine led to the development of new socio-economic processes and phenomena in agriculture, the essence of which is to restructure ownership relations, formation of farmer-owner, the formation of the private sector and others. Formation of the real owner of the land - a long complicated process of institutional reforms and improvements. Especially difficult are the areas of private ownership of land, creating conditions for the practical implementation of all private owner of office identified certain set of specified relevant rights.

Becoming institutional preconditions of market transformation of the agricultural sector of Ukraine's economy with a view to substantially increase its economic and social efficiency faces a number of obstacles and challenges of social, economic, legal and regulatory nature. It causes acute need for theoretical analysis and generalization of specific experiences the formation and functioning of the institution of property in agriculture Ukraine economy, determining the prospects for its further development and compliance with its state national economic interests.

Transformation processes of transition related to the institutional features of for-

mation of a new economic system. A special niche covers agriculture, the specifics of which significantly distinguishes him among the institutional features of other components of the economic system of Ukraine. Among the elements of the institutional establishment of transitive economy in the first place are undoubtedly form of law and property relations. The basic structure of society in the same institution can be considered as property, which forms the institutional status of the other components of the system. Legally legal basis of reforming the underlying property AIC resource - land - fixed in adopted in November 2000, the Land Code of Ukraine. The adoption of the Land Code of Ukraine is a necessary and important institutional prerequisite institute radical changes to land ownership, but not sufficient to create real effective land owner.

By itself, relatively abstract category of property, as supplemented by the categories of "relations" and "rights" of property. In general, the property is associated with things (real property), and it is clear that the property is not the same thing as object relations on the property (property of intellectual activity, etc.). As is settled law, relationship take the form of ownership. At the same time, property rights are fixed and determined not only by the state but also by individual social mechanisms (moral norms, traditions and other "unwritten" rules). This suggests that if the objective nature of the property, the property relations, especially

in the emerging institutional environment can be subjective.

In Ukraine, the forming institutional environment market model has not yet been completed. The situation is complicated by the fact that the feature of the mentality of Soviet society was almost complete denial of private property ownership and wealth that shaped attitudes to the institution of property. In addition, in a transitive economy the impact of psychosocial factors increases significantly. This is the negative role played by some informal institutions. Of course, the situation is changing. And if in the national economy as a whole, private property is already largely positive assessment, the property in agriculture (including land) is perceived negatively if not, then at least suspicion that imposes additional subjective effect on property relations in the agricultural sector.

Formation in the agricultural sector of the market economic system selects the optimal

combination of the different forms of property, but not everything depends on the diligence and initiative of farmers from the benefits of an ownership or management. The decisive role belongs to increase the degree of institutionalization of economic relations, including agricultural. This should apply as property relations and relations of distribution to ensure their transparency and at the same time results.

In these circumstances, the role of the state as an important institution regulation and enforcement - the third party in market transactions. However, the government itself produces formal institutions. Relations between the state and agricultural producers constitute a separate group of agrarian relations. In the formation of informal institutions is essential rooting positive public perception as private property, legal consciousness, legal state and fair and transparent distribution of economic benefits between different sectors of the national economy.

Smentyna N.V.

Candidate of Economic Sciences,
Assistant Professor Department of National Economy
Odessa National Economic University

THEORETICAL AND METHODOLOGICAL ASPECTS OF MONITORING AND EVALUATION OF IMPLEMENTING THE DEVELOPMENT STRATEGIES OF MESOSYSTEMS

The article examined the theoretical and methodological aspects of monitoring and evaluation of implementing the development strategies of mesosystems. The author considers the main categories, the legislative regulation of the main questions of monitoring and evaluation of the strategic plans implementation and national planning practice of these processes.

It is shown that the monitoring and evaluation of implementation of the economic and social development strategies of territories should be seen as different essential tools for verification of compliance the strategic plans which follow each other. The first tool is monitoring; based on its indicators being assessed the results of strategic planning. Author focuses on the content of such processes as the assessment of the results of strategic planning and strategies, or other program-planning documents evaluation.

The article focused on the imperfection of the current legal framework regarding monitoring and evaluation of implementing process the economic and social development strategies of mesolevel's territories in Ukraine. The first steps towards elaboration of a holistic approach to the evaluation of socio-economic level development in the mesolevel's territories on the results of strategic plans realization through the definition of an indicators basic list for monitoring and evaluation of strategies implementation.

The author points the existence regions own ideas concerning planning the system of monitoring and evaluation of strategies implementation. Improvement of the domestic mechanism of monitoring and evaluation of the implementation the development strategies of mesosystems are proposed, through the number of indicators for evaluating their level of socio-economic development.

Stankevich Yu. Yu.

Candidate of Economic Sciences,
Senior Lecturer of Economic Theory Department,
Kherson State University

METHODOLOGICAL FEATURES OF THE STUDY ECONOMIC NATURE OF THE HOUSEHOLD AT THE PRESENT TIME

In this article, facilities of the using new methods-theoretical approaches under the study of the household economic nature were analysed. The main advantages of the civil paradigm foundations & systems approach under the integrated study of the household characteristics were specified.

Given the intensification of globalization processes in the world economy increased demands of institutional research subjects. In particular this applies to households, as they are not only providers of labour, but also are carriers of entrepreneurship and basic institutions of the individual. The complexity of the study households also due to a large number of households, their qualitative difference and diversity activities of the entity, which can be divided into purely economic (production, exchange, consumption, savings and investment) and non-economic (human capital formation, training, organization recreation and leisure, etc.).

In addition, the last quarter of the twentieth-early twenty-first century. marked a radical modernization and updating problems methodology of science. Gradually change the paradigm of thinking that leads to fundamental changes in development economics. Therefore, the present study the essential features of the household requires active use of new methodological approaches, such as the principles of civilization and system paradigms like. After using, their involvement can be a more holistic and comprehensive picture of the household as a major economic organizations today.

A complex issue for the modern scientist is to determine for each phase of the study is the most preferred methodological approach to be a high level of efficiency used to analyse the phenomena and pro-

cesses. This complexity explains a wide range of methods of scientific knowledge, whose number recently increased significantly. Indeed, under the influence of scientific and technological revolution, the process suffered significant changes not only the means of production, place and human activities in the development of society, but also the methods of scientific research. Primarily, these changes are associated with the active promotion of civilizational paradigm, opposed formational paradigm. In particular, the latter widely used principles of dialectics and do not meet modern requirements. The main drawback of this approach was ignoring the role of the individual in economic processes and the widespread focus on industrial relations, the mode of production and so on. That is why economic research, based on the principles of formational paradigm are abstract and "cut off" from practice, from the realities of life and so on.

Replacing formational civilizational paradigm approach is gradually becoming economic and methodological basis of historical and economic research market economic system. Its feature is no objection formation approach and its extension additions.

Methods of scientific research form the basis for the implementation of a holistic analysis of the nature of the household identify the problems of development in Ukraine. It is possible a thorough study and deep reflection of the economic nature of the household, not only in the writings of economists, as well as the development of sociologists, historians, ethnographers, etc., which will enable a comprehensive study of the impact of various social and social factors on the economic situation of households.

Stegniy M.I.

Candidate of Economic Sciences,
Associate Professor of Department of Finances and Credit
Mukachevo State University

MECHANISM ECOLOGICALLY SUSTAINABLE DEVELOPMENT OF RURAL TERRITORIES: ESSENCE, CONSTITUENTS AND FUNCTIONS

The article is sanctified to the ground of definition «economic mechanism ecologically sustainable development of rural territories» with as aggregate of economic methods, mutually constrained at the level of rural territory in only, managed by legal norms, mechanism, that allows to carry out complex ecology-socio-economy development.

The general structure of mechanism of providing ecologically of sustainable development of rural territories is schematically presented. By basis for forming of mechanism ecologically sustainable development of rural territories there are constituents ecologically sustainable development in co-operation of which and the socio-economic environment of sustainable development of rural territories is formed both at the level of the state and in a regional cut. Exactly they cause the necessity of functioning of four basic mechanisms: economic, ecological, social organizational, institutional-legal.

An economic mechanism does not exist as the closed system, and only as a dynamic and open system which takes into account the aggregate of internal and external factors, because development of rural territory can be braked or limited to different influences and factors. The functions of economic mechanism are accordingly reasonable ecologically sustainable development of rural territory

System organization of rural territories in the conditions of passing to sustainable development must be sent to maximal satisfaction of necessities of rural population, on providing of food and ecological safety of country with effective combination of human, social, technological and natural capitals. In the conditions of calls of globalization, it is necessary to investigate new directions of increase of efficiency of the use of the raw mineral-material, aquatic and forest resources social potential of sustainable development landed are possible.

SECTION 3. ECONOMY AND ENTERPRISE MANAGEMENT

Krasnorutskyi O.O.

Candidate of Economic Sciences, Associate Professor,
Head of Accountancy and Audit Department,
Kharkiv Petro Vasylenko National University of Agriculture

**CONCEPTUAL FRAMEWORK OF THE IMPLEMENTATION OF
CORPORATE SOCIAL RESPONSIBILITY OF THE FOOD AND
PROCESSING ENTERPRISES**

The article is devoted to the justification of conceptual framework of implementation of corporate social responsibility (CSR) by food and processing enterprises of the country. Its prospects are justified, based on international experience of CSR business structures.

For further development and significantly expanded reproduction of production and resource potential of processing enterprises Ukraine needed is the introduction of significant changes and the elimination of a large number of problems accompany these processes. No business cannot achieve their goals and be successful without effective management. Growing domestic and international economic environment also requires corrective methods and techniques work.

Thus, in practice, the focus of entrepreneurs and managers often focuses on the need to master the art of forcing others to do the work, manage subordinates to achieve their goals. This could lead to disruption of technology, production of substandard products, sometimes even harmful to humans and the environment. Thus, entrepreneurship is considered socially responsible if it is not violating the laws and norms of moral character and production, increase income, i.e. reaching the planned economic goals.

Modern knowledge economy and information technology is characterized by radical transformation and structural changes in both the global and national dimension.

The development of national business, integration into the world economic system, increased competition poses food processors and many new challenges, including related to corporate social responsibility (CSR). For many of them the development of corporate social responsibility strategy for sustainable development is a conceptual problem, because it is not just about the spontaneous charity and systemic activities, embedded in all business processes.

World practice of CSR reflects not only improve their own reputation, but also profit from increased customer loyalty. Given the definitions, the relevance of this work is the growing role and application of CSR in international and domestic business. Ukrainian agro holdings are increasingly operating in the international market because of the application of CSR has become an integral part of national economic activity of economic agents in food industry.

Better and wider implementation of CSR food processing companies can help create new markets in Ukraine and abroad, to help solve social and environmental problems, improve access businesses with Ukrainian capital in international markets to increase their capitalization and sustainable development of the country as a whole.

The formation and development of the national model of CSR will harmonize the goals of social policy and business objectives and business processes of Ukrainian agri-business environment. Given state

support, inheritance CSR experience of international and domestic companies and business partnership state will become a powerful resource in the development of

corporate social responsibility and food-processing companies to society, the community, socially disadvantaged groups, promote sustainable development.

Kuzminchuk N.V.

Doctor of Economic Science,
Head of Economic Cybernetic
and Management Marketing Department,
National Technical University „Kharkiv Polytechnic Institute”

Kutsenko T.M.

Candidate of Economic Sciences,
Senior Lecturer of Economic Cybernetic
and Management Marketing Department,
National Technical University „Kharkiv Polytechnic Institute”

Krolevetska Y.V.

Student,
National Technical University „Kharkiv Polytechnic Institute”

MAKING A MODERN BUSINESS PORTFOLIO OF BRANDS

The process of successful making a portfolio of brands provides the business with new segments and markets, involves new consumers, gives an opportunity for producing new goods or modification of existing ones, increases the level of its competitiveness.

Every business, which is going to be success in the market, set up the task of successful making and managing the portfolio of brands to show the potential of a particular brand.

It is necessary that every brand represents important and valuable qualities for a man.

The main aim of making the portfolio of brands is to satisfy the needs of segmented markets best that is why any review of the portfolio of brands arises the problem of saving the segments of the market defined by various features.

Making the portfolio of brands is a very long and complicated process as the busi-

ness can consist of tens and even hundreds brands.

As a rule, subsidiary companies (or daughter companies) are established on the base of the holding company (or a parent company), and then they are promoted and developed.

Using this or that strategy and making the portfolio of brands the business may encounter such difficulties as brand cannibalization, worsening the reputation of a brand, losing brand positioning which provoke substantial financial losses.

To avoid such situations it is necessary to carry out analysis of brands, which are in the business portfolio, their target segments with the help of the marketing research.

As consumers, determine the success of a product by defining its competitive advantages over other similar products.

The business has to look for innovative strategies and solutions constantly, which allow reaching its competitive advantage and increasing in cost of the portfolio of brands.

Laptiev V.I.

Associate Professor

S. Kuznets Kharkiv National University of Economics

PRODUCTIVITY OF THE SUPERVISORY BOARD OF THE COMPANY AS A STRATEGIC COMPONENT OF GOOD CORPORATE GOVERNANCE

Effectiveness of the modern forms of management that operate in a competitive environment under the influence of dynamic integration processes and the variability of the economic environment depends on finding the newest ideas, principles and methods of management, and the formation of a balanced system of government. One of the most important components of the company's management system is the supervisory board, the activity of which aims to balance the interests of hired managers and shareholders (owners of the company) and the permanent development company in the end.

The presence of the supervisory board is important not only to protect the interests of shareholders and all goals of the company, but also to attract investment. This is because the supervisory board of management system performs primarily control function, making continuous monitoring of the

board of the company, which implements the management of daily activity of the company.

The presence of the supervisory board, in addition to protecting the interests of companies, shareholders' rights and guarantee the interests of investors give significant financial savings for joint-stock company. Since the general meeting requires a substantial financial expense (by registered mail, making ballots publication of notice of meeting) and time-consuming, the supervisory board is designed to quickly and at no additional cost to solve many problems of the company.

Thus, in the world the supervisory board is one of the busiest bodies of the enterprises entrusted with a wide range of competencies and responsibilities. Therefore, to maximize the effectiveness of the activities of this element management system should be taken into account a number of factors that exercise some influence.

Liashenko O.M.

Postgraduate Student of Economic Faculty,
Zaporizhzhia National University

CLASSIFICATION OF FINANCIAL SECURITY THREATS OF ENGINEERING COMPANY

Here are a few approaches to the scientific definition of threats to financial security company. Given the generalized classification of threats to financial security inherent in the machine-building enterprises, on the following grounds: the scope of financial activities, the source of the degree of probability, a form of manifestation, duration of exposure, development, degree on-tensions, the degree of control, related to human activity, the ability to predict, systematic manifestations, feasibility, type of loss. The essence of the main types of threats of financial security for each of classification. Are specific examples of each type of manifestation of threats to enterprises of machine-building industry. It is noted that the identification of threats is a key element in the system of financial security companies.

One of the major tasks of any engineering enterprise is to provide its high level of economic security. To do this, first of all, you need timely warning, and in case you-appearance – to reduce the negative impact of possible threats. OSCE-lky one of the main components of economic security is a financial component, it is essential to distinguish threats that can directly affect financial security company.

There are different approaches to the definition of threats to financial-Safety of these

enterprises. Thus, L. Matviichuk financial security is under threat pre-acceptance provides a set of real or understand the potential effects and the factors that have a destructive effect on the financial activities of the sub-enterprises and cause direct or indirect economic losses.

There are many threats that may affect the financial activity Engineering industry. Some threats by their cut-classification features can be attributed to several species in the same time. It's given the specificity of the engineering industry, should be off-mark, the most significant impact on the financial security of enterprises, the values of the field with such threats as prices for raw materials and mother-Ali. The lack of effective innovation policy, insufficient recovery of the core business, loss of qualified staff, low demand for engineering products, including in connection with any low-bye.

Given the scale and importance of this sector to industry-Englis Raina, it is necessary to pay special attention to the creation machine building-effective business system of economic security in general and financial security in particular. Therefore, future prospects the research preparation of a comprehensive approach to the process of providing financial security engineering enterprises.

Niskhodovska O.Yu.

Assistant Lecturer of
Podillia State Agrarian and Technical University

METHODOLOGICAL FRAMEWORK FOR THE ANALYSIS AND EVALUATION OF FACTORS AND INDICATORS OF COMPETITIVENESS OF PRODUCTION IN THE CEREAL CROPS INDUSTRY

The article identifies the factors and indicators of the competitiveness of cereal production, its producers and the industry as a whole. The main methods of assessment and ways to achieve. A prominent place is given energy and resource requirements and their standardization in the production process. Considerable attention is paid to the product quality as the main criteria of competitiveness, together with costs and prices.

Increased agricultural production by bringing additional amount of energy is accompanied by increased energy efficiency only up to certain limits, after which further increase the effective use of resource potential may be subject to radical change in the entire set of factors, including through the development of energy-intensive and resource-saving technologies. Equally important in ensuring the efficiency of the agricultural production should recover and increase the competitiveness of agricultural products. The level of competitiveness is characterized by qualitative characteristics (consumer properties), cost and cost of production, other indicators, the analysis of which requires appropriate methodologies. Fully it relates to the production of cereals and cereal products.

One of the most important ways to increase the competitiveness of cereals is to maintain its price advantages, which cost, as the base value prices should be formed based on ensuring the proper income based on actual production costs and an appropriate level of profitability. This

approach is achieved by improving the sectoral structure of economic, scientific and reasonable specialization and concentration of production, increase productivity, efficient use of resource potential. To provide competitive advantages should also consider the impact of the economic environment, thoroughly study the market and consumer needs.

Consequently, the use of analysis of the competitiveness of agricultural products will enable each agricultural producers clearly define the strategy and tactics to achieve the highest business efficiency. Thus, the development of methodological approaches to evaluating the effectiveness of grain production should provide differentiation indicators of grain industry at the macro and micro levels for systemic symptoms.

Methodical bases assess the effectiveness and competitiveness of cereal contains a variety of methods and techniques suitable for the research, selection, verification and confirmation or denial of certain trends, patterns and hypotheses. The main, thus, can not be considered or market methods nor general scientific nor traditional. The feasibility of using each method is conditioned by its suitability in each situation. Of primary importance to any entity or individual market economy has product competitiveness concept that determines the feasibility of its existence, the duration of the life cycle and overall performance compared to other subjects and products.

Sarapina O.A.

Doctor of Economic Sciences, Professor,
Kherson National Technical University

SYSTEMATIC ANALYSIS OF THE FINANCIAL CONDITION OF THE COMPANY: METHODS AND AREAS OF IMPROVEMENT

This article deals with the nature and importance of the financial condition of the company, study methods and techniques of financial analysis of enterprises offering

Measures to improve the evaluation of the financial situation of the company.

The economic activity of enterprises is due to the organized, high quality, timely and effective management, which is a set of interrelated functions performed consistently. In a market economy the validity and effectiveness of operational management decisions largely depends on the quality of financial and analytical calculations. Evaluation of the enterprise is a key element in the management and justification of economic decisions. It is of interest to investors, creditors, suppliers of inputs and state governments. Analysis of the financial condition of the company, on the one hand, the result of the company, and with another – identifies the preconditions of its development.

Analysis of the company financial condition is an essential starting point for understanding the changes and miscalculation of options to improve the company efficiency. Therefore, we must first understand what the financial condition in all its versatility is and explore approaches to its analysis and evaluation. After all, the results of its analysis and decision-making will be based on improving the efficiency of the company.

During the financial condition of the company to understand the degree of availability of enterprise financial resources necessary for effective economic activities, as well as timely cash payments on its obligations. It reflects in financial form overall business results of financial management. Thus, it should be noted that the financial position is the result of all forms of its activity as the entity on the one hand and because of this

activity makes a key influence in changing the future manifestation of the company that creates it “further current state.”

The purpose of assessing the financial situation of the company in the current financial crisis is the development and implementation of measures aimed at the rapid restoration of solvency, recovery of sufficient financial viability, installation possibility enterprise to continue its business activities, further development, ensuring profitability and growth of productive capacity and relevant decisions. The survey results make it possible to draw conclusions and proposals that today are most necessary:

- Improve the information and guidance of the financial condition of the company;
- Develop methodological support of the process of forecasting the financial condition of the company;
- Improve analysis of the structure of the company, depending on the purpose and content of each stage;
- Work on the methodology of the financial statements, which will increase its analytical capabilities and the reality of property valuation;
- Develop a comprehensive methodology for scoring the financial condition of the company, which would allow analysing the enterprise for optimal set of financial indicators and ratios;
- Improve the theoretical principles of formation and implementation of enterprise information system;
- To review and revise regulations that reveal the techniques of financial analysis of the company;
- Improve the forms and methods of financial security of the enterprise, that is, the search for new effective ways of financial activity;

- Adapt to modern methods of analysis of economic and legal conditions.

Considering the nature of assessing the financial situation of the company can be argued that such an assessment is necessary to improve the work market economy, the ability to purchase self-financing, self-

sufficiency, for more effective use of financial resources in the enterprise, as well as to the financial stability of the company. A necessary condition for normal financial activity is sufficient storage solvency, liquidity and business activity during the reporting period and predictable.

Temniuk T.O.Postgraduate Student of Economic Theory Department,
Kherson State University**DETERMINING THE STRUCTURE OF THE ORGANIZATIONAL
CULTURE OF CORPORATE ENTERPRISES**

Category of organizational culture is one of the most discussed topics of modern management. Currently, there is a need in-depth study of the structure of the organizational culture of corporate enterprises. Determining the structure enables efficient combination together different spheres of business and especially the prospects of customer relations, internal business prospects, innovative perspectives financial prospects. In this context, the issues of determining the structure of the organizational culture of corporate enterprises acquire relevance.

Increasing recent scientific and practical interest in the phenomenon of organizational culture testifies to the aspirations of modern management, implementation of new forms of governance to use this potential for harmonization of socially-labour relations, creation of brand and unique corporate identity, which ultimately contributes to the intangible assets of the organization and strengthening its competitiveness. In fact, the evolution of technology and management philosophy at this stage promoted the organizational culture of the category of minor inputs into the category of strategic resources.

Therefore conducted active scientific research in the direction of theoretical and practical bases of organizational culture. Versatility, complexity and ambiguity of orga-

nizational culture as an object of study contributed to the fact that both the foreign and the domestic scientific literature appeared much variety within the meaning of scientific papers about the nature and structure of the organizational culture.

The structure of the organizational culture is a complex and multifaceted category. The dependence of organizational culture on the size and scope of the business, the nature of the internal environment and the external environment, the goals of existence and other factors determines the unique components of organizational culture.

In forming approaches to defining the essence and structure of organizational culture is a significant practical experience of enterprises.

Category organizational culture is one of the most discussed topics of modern management. The complexity and ambiguity of organizational culture as the research object generates a large number of representations regarding its structure. The results of a large number of studies of domestic and foreign scholars on this matter not find a common solution to this problem. Summarizing the research results to other scientists and based on their findings and observations of the author proposes 12 key provisions of the structure of the organizational culture of corporate enterprises.

Khrushch N.A.

Doctor of Economics, Professor,
Head of the Department of Finance, Banking and Insurance
Khmelnysky National University

Vaganova L.V.

Candidate of Economic Sciences,
Associate Professor Department of Finance, Banking and Insurance Department
Khmelnysky National University

ECONOMIC SECURITY: MODERN MANAGEMENT MODELS

The article is devoted to the conceptualization process of management model to ensure economic security. It is proposed to use the decomposition method, which enables the management structure in accordance with the selected morphological tricks. The idea of structuring the management of economic security based on the decomposition method was based on the developed conceptual model of process management to ensure the economic security of the enterprise.

The problem of providing economic security is a major in management. Developing strategies enterprises should be provided with objective information about the state of economic security, external and internal threats and to rely on an effective mechanism for management of economic security company. All of the above suggests the need to study the components of the conceptual model of the process control of economic security (ESE).

Despite the urgency of the issues of economic security, the form and content of its controls are in an inconsistent state. It is worth noting that the current and projected substantial characteristics of Economic Security should have the proper form, must be arranged in a certain way. Only under the unity of form and content can be achieved harmonization in the management of economic security. Using the decomposition method in the management of economic security allows you to structure the process control according to the selected morphological focus of ESE.

By morphological focus ESE understand the process of reviewing internal initial shape, which is designed to help learning and systematization of signs, their category, develop strong practical links. Morphological tricks ESE may be: tricks coordination of interests, resource support, opposition and threats of economic viability.

Decomposition should be inherent properties such as adaptability (natural or acquired property to adapt to changes in the conditions of management of economic security, in particular those that are due to the variability of external and internal environment, life cycle phase, etc.) and recomposition (the ability to restructure, upgrade).

It should be noted that the study of the theoretical foundations of economic security management, first, should be based on morphological analysis of the control system of economic security. Because of this system is based on the selection of possible solutions for individual parts of the problem (the so-called morphological features that characterize the device) and then systematize their combination (combination).

Thus, in order to achieve harmonization in the management of economic security it is proposed to use the decomposition method, which enables the management structure in accordance with the selected morphological tricks ESE. The idea of structuring the management of economic security based on the decomposition method was based on the developed conceptual model of process management to ensure the economic security of the enterprise.

Yaroshevskya O.V.

Candidate of Economic Sciences,
Senior Lecturer of Economic and Enterprise Department,
Classic Private University

PRICE TRENDS INDUSTRY OF UKRAINE

The article discusses the price trends of the industrial sector. Price as economic characteristics is a significant regulator of the market. Popular methods for its determination in industrial enterprises include combined. The general trend of industrial production price index has a dynamic and at the same time a downward trend until 2012, gradually narrowing price channel by lowering the level of the upper border. The overall trend in prices of industrial products described polynomial dependence of the second, third and fourth order, that is, has a parabolic character development. Forming in 2013, the growing trend is due to the negative impact of the tax burden on industry, in a recession economy worsens extremely difficult situation the industrial sector.

Primary signs of crisis in the economy also recognize through price indices, which represent the cost of goods or services, and enterprise performance, taking into account factors that form the price level. In recent years, price indices of industrial sector is quite volatile and dependent on foreign market opportunities. Recession economy creates increasing price trend for industrial products, but the growth indicators of the cost of industrial products ahead of similar indicators due rapid price growth component of production costs. In the face of declining overall demand and world prices for industrial products, reduce investment, high cost of industrial products, performance of the industry for 9 months of 2014 are at “-79,724.0 million.” Therefore, pricing industry as a regulator of the balance of the com-

mercial interests of producers and consumers is inefficient, therefore requires further study in recession economy.

The overall trend in prices of industrial products is described by polynomial dependence, except food, beverages and tobacco, light industry and chemical industry, which is inherent logarithmic trend. Polynomial trend characterizing the presence of the parabolic nature of price trends in the second, third and fourth order. In the end, we note that the price trends of industrial production are dynamically unstable type of parabolic trend.

Price as economic characteristics is an important regulator of the market. The methods of its determination to include industrial combined, allowing maximum manufacturer to find a balance between their own consumer and business interests. Average price index of industrial products from 1996 to 2013 is 114,2%, and the rate of standard deviation – 9.37%, coefficient of variation rate of the price index for industrial products is 8.21%, which characterizes a low risk variability in score. The general trend of price indices of industrial products is both dynamic and the downward trend until 2012, gradually narrowing the price channel by lowering its upper limit. The overall trend in prices of industrial products is described by polynomial dependence of the second, third and fourth order, i.e. a parabolic character development. Forming in 2013, the growing trend is due to the negative impact of the tax burden on industries that in a recession the economy worsens extremely difficult situation the industrial sector.

SECTION 4. DEVELOPMENT OF PRODUCTIVE POTENTIAL AND REGIONAL ECONOMY

Koval V.V.

Doctor of Economic Sciences, Associate Professor,
Head of the Department of Applied Economics,
Odessa Trade and Economic Institute
of Kyiv National University of Trade and Economics

ORGANIZATIONAL AND ECONOMIC FOUNDATIONS OF INVESTMENT ACTIVITIES OF TELECOMMUNICATION OPERATORS

In the article the conceptual basis for determining the efficiency of investment in the national economy and preconditions for the development of innovative processes to the creation and implementation of effective investment activities of telecommunication operators. Methodical bases of estimation of economic efficiency of investment support innovation in the activities of telecommunication operators. The directions of the investment in the provision of telecommunications through convergence, as reflected in the formation of the leading telecommunications operators packaging service system.

The development of economic relations and telecommunications activity produces expand the scope of cooperation of telecommunications operators, due to the crucial importance of innovation and investment policy and economic transformation, based on cooperation and integration to achieve sustainable and efficient business development. In turn, information saturation Economic Area was to determine the form and mechanisms of production and economic relations and contributed to the evolution of systems management of socio-economic processes in the society and the state.

Innovation and investment activities of telecommunication operators as world and national economy in the last decade, occupies a special place in the modern market economy, due to the significant average annual growth rate of consumer telecommunications services and a corresponding

increase in demand for them, taking into account trends in technological progress of telecommunications. In turn, the emergence of modern technologies of multiservice networks based on packet switching services and access to them (data, cellular and services to provide access to the Internet). With the gradual integration of telecommunications operators with other media industries, the transition of the national economy to a market economy significantly affect its dynamics and structure. The relevance of research on economic efficiency innovation and investment activities of telecommunication operators.

At the present stage of economic development to ensure, the country's competitiveness is the most important challenge that characterizes not only the country's position in the global market, but also largely determines its national security. The competitiveness of the national economy can be achieved in the case of harmonizing its structural parameters in the development of industrial structures and the European Community where the priority sectors and activities in these areas serves modern technological state of the Communications and Information that needs updating and further innovation development. This is driven by the need to ensure specific role telecommunications market particularly in the face of rising demand for multi-service networks. With the development of improved and their competitive advantages, and changing com-

petition as such. One of the main problems facing the Ukrainian mobile operators and service providers, equipment manufacturers and suppliers, is to make a qualitative shift from competition due to investments to competition based on innovation. Namely the introduction of new innovations in Ukraine is a very complex phenomenon.

In modern conditions increase the economic efficiency of telecommunication

operators can be achieved mainly through the formation of a system innovation and investment development, implemented a new technical, organizational, and technological solutions, new kinds of converged multi-service products. Such products act as the provision of communications services in a package containing services and mobile broadband, fixed and mobile Internet access.

Nezveshuk-Kohut T.S.

Candidate of Economic Sciences,
Chernivtsi Trade and Economic Institute
Kyiv National Trade and Economic University

FORMATION OF CONCEPT AND DEVELOPMENT MANAGEMENT OF HOTEL COMPANIES IN THE BORDER REGIONS

The article analyzes the main trends of hotel development companies and the dynamics of Ukrainian and Chernivtsi tourist flows. The author defines formation features of the recovery concept of Chernivtsi Oblast hotels considering cross-border state.

As international experience shows that, the tourism industry has a complex socio-economic, economic and cultural influence on the development of specific regions. In this regard, it can be used as an economic lever of economic recovery. However, with limited public funding and existing crisis various sectors, namely tourism and its components should be the main factors of the region. Fully refers to Chernivtsi region, which is also characterized by advantages border situation.

Chernivtsi region – a region of multi summer and winter mountain sports tourism, mass-cognitive wellness area, and a spa treatment. Furthermore, due to its favourable geographical location Bucovina is a transit territory on the way from Romania and Moldova to the cities of Western Ukraine and the European Union.

These conditions define the character, principles, concept and management of enterprises in tourism, including hotel industry. However, under the influence of the environment and other factors influence the formation of a need modern, efficient management systems to comply with international standards of services, finding new customers, response and shift of tourist flows and so on. This determines the relevance of determining features of formation of concepts and management of hotel enterprises in conditions, which exist in Chernivtsi region.

In the deepening of relations between Ukraine and the European Union, the basis

of which was the signing of the Association Agreement, there is an urgent need to improve the quality of hotel offer to international standards, expand markets, develop qualitatively new concept of hotel enterprises that contribute to sustainable tourism development in general. On the one hand indicated requires focused efforts of both public institutions and of the hotel business. Such coordination involves performing a number of tasks, including:

- Adjusting the legal framework and standards of hotel service;
- Formation of the concept and strategy development of hotel business;
- The creation of favourable conditions for attracting investments in tourism, hospitality, infrastructure;
- Implementation of measures to strengthen the positive image of Ukraine;
- Ensuring safe conditions of stay of tourists travel more.

On the other hand, in front of a modern hotel company in such circumstances there is a need to develop relevant concepts and implementation of the new strategy. In general, the classical approach to the definition of strategy is its identification with the means to achieve the goals of the company. It is because the formulation of the strategic goals of the enterprise is closely connected with the development of ways to achieve them, and so in this sense is defined as a strategy or plan of action model

Considering these features in the formation of the concept and management of hotel enterprises in the border region, in our opinion, have a positive impact on the dynamics of tourist flows in Chernivtsi region, increase the occupancy of hotel companies

will increase their profitability and modernization. The implementation of the concept of the hotel industry will enhance the standard of living in the border region (due to increased employment in the hotel industry,

wages, revenues to the local budget), the construction environment, infrastructure, rural development, environmental conservation, intensification of international relations in the region.

Panukhnyk O.V.

Doctor of Economic Sciences,
Professor of the Department of Finance, Accounting and Control,
Ivan Puluj National Technical University

HUMAN SETTLEMENTS INTEGRATION IN THE SUSTAINABLE SOCIAL DEVELOPMENT: THEORETICAL AND METHODOLOGICAL RESEARCH PRINCIPLES

The article is devoted to the overview of the theoretical and methodological principles of human settlements integration in the sustainable social development through system approach.

Methodology of human settlements development in regional territorial and economic systems can solve the contradiction between certainty and uncertainty of socio-economic development of Ukraine. The main elements of the methodology of settlements integration in social development are system approach, system analysis, integrated approach, modelling techniques. In the same methodology should include such analysis tools like factor analysis, choice and decision management solutions.

Systematic approach to intra-regional integration problem will allow to combine disparate, partial models of the economy and some partial issues into general economic and political concepts, allowing to see all system connections and relationships in the economy, the whole set of parameters that determine the best possible ways to develop and promote the implementation of the plans.

In terms of transformational component, the integration is an important feature of social and economic stability on system's mesolevel, because integration theory suggests solutions that can be taken as a methodological basis for a theory of sustainable human settlements development, elaboration of social and economic technologies that translate theory into practice. As a universal, cognitive approach, the integration provides scientific justification to non-equilibrium ordering process in economic reality has decisive reasons for structuring economic facilities, opens a new direction in the theory of economic dynamics. Approach in terms of integration allows using effective methods of solving large range of current issues in the optimal management impact on household structure in the framework of changes in the domestic economy.

The integration of primary territorial self-governing communities requires further scientifically justified approach to the processes of transformation based on software principles, which form the ground for strengthening the economic base at the local government grassroots level.

Striy L.A.

Doctor of Economic Sciences, Professor,
Professor of Department of Economy of Enterprises,
Odessa National Polytechnic University.

Zaharchenko L.A.

Candidate of Economic Sciences, Associate Professor,
Professor of Department of Economy of Enterprise,
Odessa National Academy of
Telecommunications named after A.S. Popov

Golubev A.K.

Candidate of Engineering Sciences, Professor,
Professor of Department of Economy of Enterprise,
Odessa National Academy of
Telecommunications named after A.S. Popov.

MODEL OF EVOLUTION OF TYPES OF MARKETS

The article is sanctified to the analysis of problem of evolution of types of markets in the process of development of commodity production, forming of postindustrial economy, development of informative economy. The evolution of concept is considered «commodity» in the process of market development. In the beginning, a commodity was name material wares only, after there was a concept «service», now maintenance of concept broadened considerably. The model of evolution of types of markets is built and reasonable. The features of modern markets of information and markets of infocommunication services are gone into detail. In the process of evolution of information and of communication technologies convergence of services happened after the giving of informative products and of communication services of network the Internet and communication networks. There were of infocommunication services. Modern of infocommunication services differ in a large variety and give to the consumer possibility of receipt of the most various informative products and resources directly on his terminal. The use of new and

newest information technologies allows to the producer quickly to renew the assortment of informative products and give new of infocommunication services. As a result, the markets of infocommunication services develop quickly. The markets of infocommunication services have a few substantial features as compared to other most markets. The consumers of infocommunication services are all visitors of the Internet, all organizations, organizations, state, culture, education, army, all population, that provides mass character of requirements in of infocommunication services, steadily growing market demand on them, enhance able requirements to quality and forms of grant of these services. These markets are quickly developing markets because of height of possibilities of the use in the economy of network the Internet for many consumers, intensive perfection of information, of communication technologies and their convergence. The markets of infocommunication services have a network structure, which is most adaptive for organization of effective cooperation of producers, mediators and consumers.

Tomareva-Patlakhova V.V.
 Candidate of Economic Sciences,
 Classic Private University

DETERMINANTS INFLUENCE IDENTIFICATION OF UNSTABLE ENVIRONMENT TO THE REALIZATION OF STATE REGIONAL POLICY IN THE CONDITIONS OF GLOBAL CHALLENGES

The article explains the action determinant impact force unstable environment of the region's economy through strategic planning and action are estimated and environmental determinants of regional development of Ukraine, which form the basis of the economic model of regional cluster "3I". An integrated approach to the development and implementation of state regional policy consistent with the strategic goals of economic growth by 2020. The author presented the priorities of EU regional perspective and strategic goals of regional development is to realize economic model cluster of force given the imperatives of economic models in the changing environment. Strategic directions for implementation of system imperatives of sustainable development in the framework of the National Strategy of Regional Development. The article explains the power allocated and operation of institutional imperative of the model of regional cluster and key institutional features of the cluster as part of the priority objectives of economic growth regions. By offering an integrated approach, achieve the objectives of the state regional development strategy in accordance with the imperatives model "3I".

Intensification of integration of Ukrainian national and regional economy into the European economic environment makes use of cluster and synergistic approach to the implementation and improvement of socio-economic development of Ukraine. Calls for economic development regions now be measured and correlated with the challenges of the external economic environment of the countries and regions of the EU related to new qualitative stage of the EU economy. Economic development is defined EU strategy for the period until 2020, which aims is to achieve smart, sustain-

able and inclusive growth. We emphasize that achieving economic growth of regions is possible by forming new approaches to national regional policy, given the trends of the national economy and the economies of the EU. Therefore, regional economic development strategy for 2020 is to create conditions for dynamic, balanced development of Ukraine and its regions, ensuring their social and economic cohesion, raising living standards, adherence to state-guaranteed social standards for every citizen regardless of his place of residence.

Identifying the impact of volatility parameters and factors (determinants) of the external and internal environment of socio-economic development of Ukraine is analytical framework predictability of changes in the environment that leads to assess the degree and duration of economic development models in regions suitable for the use of forms provided of socio-economic development of Ukraine. Differentiation volatility environment to classify and describe an environment to identify the factors and assess their impact on the volatility of the environment, and to identify approaches and methods for forecasting future changes.

In terms of global challenges and structural transformation of economies identification of factors, influence the unstable environment of Regional Development to evaluate the effect of implementation of the economic model of economic development of Ukraine. It should be emphasized the priority of achieving synergistic and cluster effect. This correlation system provided strategic objectives of state regional policy of Ukraine and the growth of national economies in terms of EU integration of Ukraine into the European economic environment.

Shaposhnykov K.S.

Doctor of Economics, Professor, Head,
Black Sea Research Institute
Economy and Innovation (Odessa)

INNOVATIVE TECHNOLOGIES CORPORATE TRAINING: START OF CREATIVE CYCLE

This article focuses on coverage of one of the innovative technologies cooperative learning in the field of telecommunications. On the basis of the analysis proposed model of the creative cycle in corporate management operators (ISPs), telecommunications.

Despite the apparent multidimensional manifestations of creativity, innovative technologies existing corporate training that can be effectively used in the practice of corporate governance operators (ISPs), telecommunications is not much. Consider one of them, which for us is particularly interesting since it implies launch creative cycle of three phases: a dreamer, realist and critic. It is our deep conviction when using any strategy guide operator (ISP) telecommunications should be aware that the strength of the chain is determined by the strength of its weakest link. For creative control most dangerous, in our opinion, is when such a weak link appears staff. It is then appropriate to launch creative cycle.

Creative loop group or team naturally stimulates the transition from corporate strategic vision to the development of process goals aimed at achieving the overall objective of the operator (ISP) telecommunications. In our view, the key management group creative process is the ability divide routine role participants group or team on individual cognitive processes interactive, stimulating interaction needed to implement the plan. This goal, which stimulate the creative abilities of staff certainly are promising. In addi-

tion, these goals are in a phase of long-term and short-term dreamer in phase realist.

An interesting from this point of view is the approach that says that any staff development strategy should recognize that different people have different capacity. One man more capable of being a dreamer, another realist, third critic, and therefore appropriate method to stimulate creativity in the team is focus on the development of each employee the ability to express themselves in all phases of the creative cycle. However, there is another opinion, under which it is necessary to identify, and then use the most pronounced ability of individuals.

Despite the existence of various approaches, we believe that the various business processes provider (ISP) telecommunications differently stimulate creative abilities at different stages of the creative cycle. We believe that effective organization run creative cycle for staff operator (ISP) telecommunications should include the existence of separate jobs for the dreamer, realist and critic.

Thus, our scientific and methodical approach allows using horizontal strategic vision iterative form optimal strategy for implementing the idea, while stimulating creative abilities of participant's cycle. Logically the question of how best to form a group of participants and what features it will work, because some someone with different inclinations should combine in a creative team. The answer is likely to be offered even economics.

SECTION 5. DEMOGRAPHY, LABOR ECONOMY, SOCIAL ECONOMY AND POLITICS

Skladanna K.I.

Postgraduate Student,
Classic Private University

THE INTRODUCTION OF TARIFF-FREE WAGE SYSTEM AT THE ENTERPRISE

The article is devoted to the introduction of tariff-free wage system in the enterprise. The remuneration system is important in encouraging employees and maintain its interest in the outcome of labour. In case of inefficient operation of the system of remuneration of labour, there is a necessity of its optimization, i.e. the development and introduction to the work of the ways, paths and recommendations for improvement of this system. Forming an efficient system of remuneration for enterprises must be based on effective organizational-economic mechanism of remuneration, which reflects the relationship of the level of remuneration with the results of the company, the contribution of specific employee with regard to the public regulatory policies and distribution of wealth. Organization salary based on the use of its traditional elements in the form of tariff rates and salaries for different kinds of premiums, bonuses and allowances, non-responsive to the requirements of scientific and technological progress, improving product quality, saving resources.

Forming a highly efficient system of remuneration for the company should be based on effective organizational and economic mechanism of remuneration that would reflect the relationship of remuneration to the results of business, labour input in their particular employee with the State policy of regulation and distribution of wealth. Company wages based on the use of traditional elements in the form of tariff rates and salaries, differ-

ent kind prizes, extra allowances Mr. weakly sensitive to the requirements of scientific and technological progress, improving product quality, saving resources. What to do, abandoning the use of guaranteed rates and salaries in the practice of remuneration? Implement a system of tariff-free salary.

Remuneration system plays an important role in driving the company's employees and maintain its interest in the outcome of labour. In case of ineffective functioning of the system of remuneration is necessary to optimize, i.e. the development and implementation of the work methods, ways and recommendations of improvement of the system. During the optimization, features should be considered employees (their training and employment incentives) analysis features work.

Improving wage today can give us growth in the interest of workers effective work. Recently there was a need for such a pay system that has formed strong incentives to enhance efficiency. Since the existing tariff system of remuneration for employees not interested in even a small increase efficiency of their work, as most of its funds are formed based on the rules and regulations on labour, providing predictable results.

Development of tariff-free pay systems is very troublesome and responsible job. However, through their competent implementation can achieve a significant increase in labour efficiency of employees, which will lead to increase productivity and efficiency of the enterprise as a whole.

Khrushch V.O.

Postgraduate Student of
International Economic Relations Department,
Khmelnitskyi National University

DEVELOPMENT OF SOCIAL AUDIT IN THE SYSTEM OF SOCIAL MANAGEMENT

In this article investigates the processes of social audit and peculiarities of its formation in the system of social control. Because of systematic set essence of the concept of «social audit». The classification and the main characteristics of social audit. A social audit component of human resource management.

The complexity and diversity of the processes of reforming Ukraine's economy requires the solution of common problems and creating further improvement of new forms and methods of socio-economic relations management. In particular, to ensure effective economic development necessary and appropriate use of high performance and optimal management technologies that can provide a harmonious combination of professional and employment potential of employee goal-setting enterprise (organization).

For a long time in our country at the heart of enterprise management lay management technologies focused on achieving economic objectives through rational and efficient use of financial, technical material resources. At the same time, issues of social policy and the effective use in human resources are mainly declarative and occupy a secondary position.

An important role in the processes of social state economy takes social audit, which is optimal, and versatile technology research and management of social processes and is now in its infancy.

The term "social audit" is not clearly defined in domestic and foreign economic literature uses a number of approaches depending on the purpose and objects of social audit. In European countries, the concept of "social audit" is interpreted primarily in the works that focus on the application of auditing at work

Social compliance audit evaluates compliance action, which are implemented at the facility designated social audit standards (norms, rules, plans and order).

Social performance audit the compliance of internal management methods the object of social audit of its objectives, and the ability to improve these methods; he studied not only the result, but also the whole spectrum of procedures by which they were achieved.

Strategic social audit reveals a degree of consistency with the objectives of social policy object social audit of its global and social strategies and feet due to the specific social policy organizations and external economic conditions.

The study of social audit processes and peculiarities of its formation in the system of social control us: 1) The essence of the concept of "social audits"; 2) the classification and the main characteristics of social audit; 3) The composition and structural model built social audit of human resources management company. We believe that further research should be carried out in sequence towards the development of social audit in the company.

Yusypchuk L.A.
 Postgraduate Student,
 Classic Private University

RESEARCH PRODUCTIVITY IN THE INDUSTRIAL ENTERPRISE

The article is devoted to the study of productivity in an industrial plant. Each enterprise is characterized by a certain level of productivity, which may rise or decline under the influence of various factors. Indisputable condition for progress and development of production is the growth of labour productivity. The growth of labour productivity is that the share of expenses of a living labour in the product is reduced and the bit cost of the past labour (embodied in means of production) increases, but so that the total amount of labour in each unit of the product decreases.

General indicators of efficiency of labour is labour productivity, which, like the performance, results and describes the ratio of costs in this case – the results of work and its cost.

Each enterprise is characterized by a certain level of productivity that can increase or decrease under the influence of various factors. The undoubted condition for progress and development of production is productivity growth. Rising productivity is the share of cost of living labour in products decreased, while the share of past labour costs (embod-

ied in the means of production) – is increasing, but so that the total amount of work in each unit of product decreases.

Analysed the productivity of workers of JSC “Zaporizhstal”. Productivity per 1 employee (staff) industrial personnel in 2013 dropped to the level of last year to 0.35% (1500 UAH. Per 1 employee industrial personnel).

Reduced productivity due to lower volume of commodity output (in comparable prices on 1.01.2012 g.) At 0.49% the number reducing of industrial personnel at 0.14% (25 people.) Provided a slight increase in productivity, which is not offset declines through marketable products.

In the article, the growth-outstripping payroll in the enterprise compared to productivity growth, which negatively characterizes the situation.

It should focus throughout the company to improve productivity. You need to define the requirements of production, all programs should be carried out on time or ahead of schedule; All work must be performed at the lowest cost; you must also use the most advanced technologies, tools and equipment.

SECTION 6. MONEY, FINANCES AND CREDIT

Demchenko O.H.

Candidate of Economic Sciences, Associate Professor,
 Head of Economic Theory Department,
 Kherson State University

CREDIT AND FINANCIAL FACTORS OF BUSINESS ACTIVITY REGULATION

The finance of enterprises plays the important role in the structure of market connections. One of the main goals of state policy is development and modernization of assistant mechanisms of effective formation and using small enterprise finance.

The future dynamic development in small entrepreneurship essential encourages to the generally-economic growth. But its activity is limited by financial barriers. The main investment source is still own financial recourses of small entrepreneurship and family loans. Bank credits are limitedly through the high rate of interest and also because of bank guarantee absence (in the form of mortgages or highly-liquid assets).

In market economy states, the finances are the main economic instrument of intervention to the processes of widened reproduction, distribution and redistribution of the gross national product. They are the specific form of production relations circulation. Finance as the system of economic relations which are objectively classified into two spheres: state finances and enterprise finances (entrepreneurship structures).

Entrepreneurship structures finances is associated as economic relations elements and connected with formation, distribution and use of income and financial assets. They are closely correlated with state finances: the higher the productivity, the greater the size of the product is produced by the company, the more of it may be brought to the state treasury. And conversely, the greater

profit volume, the greater its part may be directed to the budget and production widening, the higher production efficiency and as the result – the profit volume.

Small entrepreneurship subject's finances have an important meaning for state finances forming. It appears the direct and return connections between macrolevel and numerous microlevels of commercial units. Small entrepreneurship subjects pay taxes to state and local authority's agencies. In its turn, state gives them the direct or indirect subsidiaries, performance the indirect measures which encourages to the entrepreneurship development.

In the structures of financial interrelations in market commerce, finances of entrepreneurship structures in particular of small entrepreneurship play an important role because of their servicing in the main branch of social production where the material and non-material goods are created and it's formed the major mass of state financial resources. They are specific for them features, from the one point of view which characterize the financial nature in general but from the other – they are the features which are provided by financial functioning in entrepreneurship structures.

In the financial interrelations structure, the finances, in particular, in small enterprises play an important role. The development and future improvement in mechanisms of mechanisms improvement in the formation and using the finances of small entrepreneurship are the priority tasks of state policy.

Kosova E.V.
Economist,
Postgraduate Student
Bank Supervision Department,
National Bank of Ukraine,

PROPERTY ASSET OF BANKS: REACTION ON FINANCIAL CRISIS

The article is sanctified to basic indexes analysis and economic norms by system of banks of Ukraine, related to the property asset, in the conditions of financial crisis. The estimation of state property asset of separate bank institutions is given for the purpose the presence of the uncovered losses, negative values of property asset and others like that. Information is systematized about a leading out from the market of insolvent banks from the point of view of influence on a capital.

As a result of comparative analysis of basic bank performance indicators on the macrolevel during a financial crisis in 2009 and in 2014 drawn conclusion about the presence of indicator of reduction of property asset of bank, mainly due to the receipt of losses of bank institutions. The feature of current financial crisis is also reduction of size of the chartered capital and regulative

capital of the banking system due to diminishing to the amount of bank establishments as a result of leading out from the market of insolvent banks and recall for them of bank license.

On the microlevel a reaction on a financial crisis is a presence of the uncovered losses in balances of far domestic bank institutions and negative financial result. The estimation of Fund role of holding guaranteeing in physical persons which is given in the leading out of insolvent banks from a market by realization of temporal administration and liquidation of insolvent banks. In this context the basic vector of development of the banking system is an increase of her capitalization, bringing sizes over of the chartered capital of banks in accordance with the requirements of legislation, overcoming of bank institutions unprofitableness and others like that.

Pasichnyk Y.V.

Doctor of Economics, Professor,
Dean of Finance and Economics Department,
Cherkasy State Technological University

BUDGET SYSTEM POSTULATES

The article deals with the efficiency of Ukrainian budget system functioning. It is proved that budget system of Ukraine hasn't become the active regulator of society development over the years of Independence. This fact is supported by statistic data. The Law "On State Budget of Ukraine for 2015" provides the average monthly wage at the rate 3882 UAH, or within \$ 200 US at commercial rate, cost of living per capita from January, 1 – 1176 UAH., and from December, 1 – 1330 UAH or within 60-70 \$. Taking into consideration the comparison of consumer prices in Ukraine and in the EU, it can be concluded that the standards of living in Ukraine are ten times lower.

Basic drawbacks preventing the effective functioning of budget system are found out. The main ones are: lack of clearly established rules of coexistence between regions, social groups, authorities and business; lack of clearly defined strategy of economic, social, political, military areas; lack of proper control of public finances.

Based on the clarified problems having occurred in the operation of the budget system of independent Ukraine, the new budget system role can be formulated through the following postulates:

1. Budget system in the hierarchy of social system is at lower levels, thus areas of its functioning are determined by higher systems – financial, economic, political.
2. The efficiency the budget system mostly depends on the efficiency of other systems.
3. The integrity of budget system.
4. Consideration of external and internal factors.
5. The emergence of budget system.
6. The presence of effective management system.

Listed are the basic postulates that are used in foreign countries in different ways, so is the urgent task to establish effective functioning of budget system in Ukraine using these postulates.

Pokataieva O.V.

Doctor of Economic Sciences, Professor,
First Vice Rector,

Classic Private University

Tomareva-Patlakhova V.V.

Candidate of Economic Science, Associate Professor,
Classic Private University

PRACTICE OF STATE TAX POLICY WITHIN THE SUSTAINABLE ECONOMIC DEVELOPMENT IS IMPLEMENTED

The article grounds the principles of sustainability and trends of economic development of national economies. The need of state policy for controlling and stimulating resource saving with the instruments of environmental taxation is identified. The author characterizes ways and areas of environmental taxes implementation in the EU. The basic preconditions and principles of state tax policy greening are identified.

Today globalization occupies the all spheres of human life and especially its economic development ecologization. Models and conceptions of socially-economic development have to answer to the main and critically important conception of sustainable economic development (at the all levels – world, national, regional and at the level of enterprises).

It's explained by the desire of countries to development stability and safety, that's why the sustainable (strong, supported) development (stable development) in year 1992 at UN Summit of Millennium in Rio-de-Janeiro was admitted as the global human priority.

Under the sustainable development it's understood the model of economic growth where the resources usage is directed to the human needs satisfaction by the saving of environment so these needs may be satisfied not only now but also for future generations. Realization of sustainable development strategy foresees the combining of economic efficiency, social stability and ecological safety [5].

That's why it appears the needs in improvement of state policy regulation and recourses saving stimulation which may be

provided by same time processes of economic modernizations consumable resource sectors and regions. IN the conditions of market economy when state's immediate focus on the efficient use of natural resources and preservation of the environment becomes the main motive of economic policy. There is appeared the need of urgent reform of the tax system and creating a holistic, coherent, rational law. For this purpose, introduced a number of resource payments along with other taxes and charges should provide filling budgets of different levels"- is one of the tools of regulation and incentives can be regarded as a mechanism of environmental taxation.

State tax policy of Ukrainian ecologization must be realized in a way of development, approving and practical implementation mechanism of environmental taxation based on economic and institutional practice of the EU in the framework of enforcing the agreement on political association with the EU. By this, the taxation policy of economic ecologization should become the modernization instrument and attraction of new technologies, increasing the employment in the conditions of sustainable economic development concept and formation of „green economy”.

That's why for realization of state tax policy of economy ecologization in Ukraine with purpose of sustainable development state policy providing as the model of economic growth, it's necessary to implement the foreign theoretical and methodological and economically-institutional practice of calculation and implementation of ecological and payments.

Chala O.A.

Postgraduate Student of Economic Theory,
National and Applied Economy Department,
Classic Private University

FISCAL IMPORTANCE EVALUATING OF ENVIRONMENTAL TAXES IN UKRAINE

The article discusses aspects of the assessment of the fiscal importance of environmental tax in Ukraine taking into account the results of the European countries. Relevance of the chosen research topic explains the critical challenges in the financial allocations for greening the national economy in a protracted economic crisis in Ukraine. It's adopted by the Tax Code of the environmental tax hides a strong potential for development, because scientific research to improve it is a priority for the unified tax labor and environmentalists. The resulting estimate of the fiscal importance of environmental tax in Ukraine by examining indicators and trends in its share of revenues from it in all levels of the budget of Ukraine has demonstrated its fiscal insignificance. These trends have been reflected on the background of indicators of public expenditure on environmental protection in Ukraine, the dynamics are not coincided with each other. Investigation of the structure of tax

revenues from environmental taxes has shown that the lion's share of the volume of payments accounts for revenues from emissions of pollutants into the atmosphere from stationary sources of pollution. Comparison of the amount of calculation and payment of actual environmental tax showed partial systematic failure to pay amounts of accrued environmental tax on all of its components. Lowest rates show actual payment penalties for violation of legislation on environmental protection. The low level of fiscal importance of environmental tax necessitates finding fundamentally new ways to improve and develop. Within corresponding financial support for greening process of the national economy and the nature of the potential environmental tax is proposed not to limit the parameters of taxes, and treat it as a financial instrument to prevent and ensure adequate funding for the consequences of environmental pollution on the territory of Ukraine.

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