

Таким чином, розглянуті концептуальні підходи до оцінки ефективності фінансової діяльності підприємства поєднують в собі фінансові та не фінансові показники. Результати реалізації представлених концепцій використовуються в виборі рішень про ініціювання організаційних змін і модифікації моделей фінансового управління, в коригуванні цілей і плануванні діяльності підприємства.

Система індикаторів і ключових показників, і причинно-наслідкових зв'язків між ними розробляється і коректується відповідно до встановлених цілей та вимог до діагностики та оцінки ефективності фінансового забезпечення діяльності підприємства.

1. Financial Analysis CS: Sample Reports, 10/14/2008. - https://cs.thomsonreuters.com/ua/acct_pr/fina/cs_us_en/pdfs/fina_sample_reports.pdf; 2. Financial statement analysis, October 28, 2017. - <https://www.accountingtools.com/articles/2017/5/14/financial-statement-analysis>; 3. *Jan J.* 16 Financial Ratios for Analyzing a company's strengths and weaknesses, AAJJ Journal, September, 2012. - <http://www.aaii.com/journal/article/16-financial-ratios-for-analyzing-a-companys-strengths-and-weaknesses.touch>; 4. *Гудзь Ю. Ф.* Методичні підходи до оцінки економічного потенціалу переробних підприємств АПК / Ю. Ф. Гудзь // Науковий вісник Міжнародного гуманітарного університету. Серія: Економіка і менеджмент. - 2016. - Вип. 15. - С. 52-57; 5. *Гуцул М.О.* Методика оцінки фінансового забезпечення стійкого розвитку підприємства / М.О. Гуцул // Молодий вчений. Серія: Економічні науки. - 2016. - № 4 (31). - С. 51 - 55; 6. *Коцюба О.Ю.* Формування стратегії фінансового забезпечення підприємств житлово-комунальних господарств / О.Ю. Коцюба // Держава та регіони. Серія: Економіка та підприємництва. - 2015. - № 5 (86). - С.74 - 81; 7. *Петряєва, З. Ф.* Аналітичне забезпечення оцінки фінансових ресурсів підприємства / З.Ф. Петряєва, Г.А. Іващенко, О.О. Петряєв // Економічний аналіз: зб. наук. праць / Тернопільський національний економічний університет. - 2015. - Том 19. - № 2. - С. 122-129; 8. *Ясіновська І.Ф.* Сучасні підходи до оцінки фінансової стійкості підприємства // Європейські перспективи. Серія: Економіка. - 2016. - №2. - С.169 - 175.

УДК 339.138:004.9

О. Bezchasnyi

FORMATION OF THE SYSTEM OF ORGANIZATIONAL COMMUNICATIONS OF THE INDUSTRIAL ENTERPRISE IN THE CONDITIONS OF IMPLEMENTATION OF DEVELOPMENT PROJECTS

В статті запропоновано використання функціонального підходу до побудови системи організаційних комунікацій на промисловому підприємстві при впровадженні проектів розвитку за стадіями: підготовка до виробництва, виробництво, відвантаження продукції, реалізація яких здійснюється на основі розроблених матриць повноважень, компетенцій та відповідальності за сферами виконання комунікаційних процесів працівниками та керівниками підприємства. Використання даного підходу забезпечить уникнення протиріч між цілями функціональних підрозділів, сприятиме підвищенню прозорості діяльності, управлінської гнучкості та активної співпраці.

Ключові слова: підприємство, комунікації, процес, система, розвиток, проект, продукція, матриця.

Formulation of the problem. The system of organizational communications has a complex mechanism of communication processes that make it. Implementation of development projects in the enterprise, which for a long time functioned in an orderly manner, where the communications system had a low level of bifurcation in the absence of provocative factors, undoubtedly makes changes in the organization of management. Often, in order to achieve the stated goal of development, the timing of its implementation, the order of communication processes is distorted, and the quality of such communications is low or is harmful.

When implementing development projects, the company's staff can change its responsibilities, the area of responsibility and competence that has an impact on the viability of the communications system. To strengthen it during the period of implementation and implementation of development projects it is proposed to use a functional approach, - an approach where the activity of an enterprise is presented as a set of functions, which are distributed among units where they are performed by specific employees [1].

Analysis of recent research and publications. The subject of studying communications at the enterprise is not new, as shown by the analysis, the question of determining the essence of communications, management of the communication process rose in the works of many domestic and foreign scientists. However, at present, there are almost no scientific works on the solution of the question of building a communication system at the enterprise in the implementation of development projects, the implementation of which concerns the production of new or improved products. Particular attention in this context becomes a functional approach, the application of which will ensure clarity and transparency in the course of communication processes in the stages of implementation of development projects.

Formulating the goals of the article. The purpose of the article is to develop a functional approach to building a system of organizational communications at an industrial enterprise in the implementation of development projects.

Presenting main material. Functional approach is one of the traditional approaches used in management and widely used in the work of domestic and foreign scientists [2-5], where the focus is on the separation of structural elements by functional characteristics and the precise division of functions among employees. Continuing the opinion of previous studies in this direction, it is proposed to use such a scheme of application of a functional approach in implementing development projects at an industrial enterprise (Fig. 1).

As can be seen from Fig. 1, the implementation of a development project consisting of the production of a new or improved type of product according to the technical and economic characteristics of the customer, is conditionally divided into three stages:

1. Preparation for production.
2. Production.
3. Setting up / shipment of products to the customer.

Each of these stages is characterized by diverse organizational communications of several levels, the non-systematic crossing of which becomes the reason for the emergence of uncontrolled actions of personnel, affecting the deferral of the set deadlines for the implementation of each stage, increasing the use of resources, material support and the emergence of conflicts among employees and managers. To avoid these consequences, the structure of the system of organizational communications is presented in the context of the dedicated stages of the implementation of development projects at the workplace.

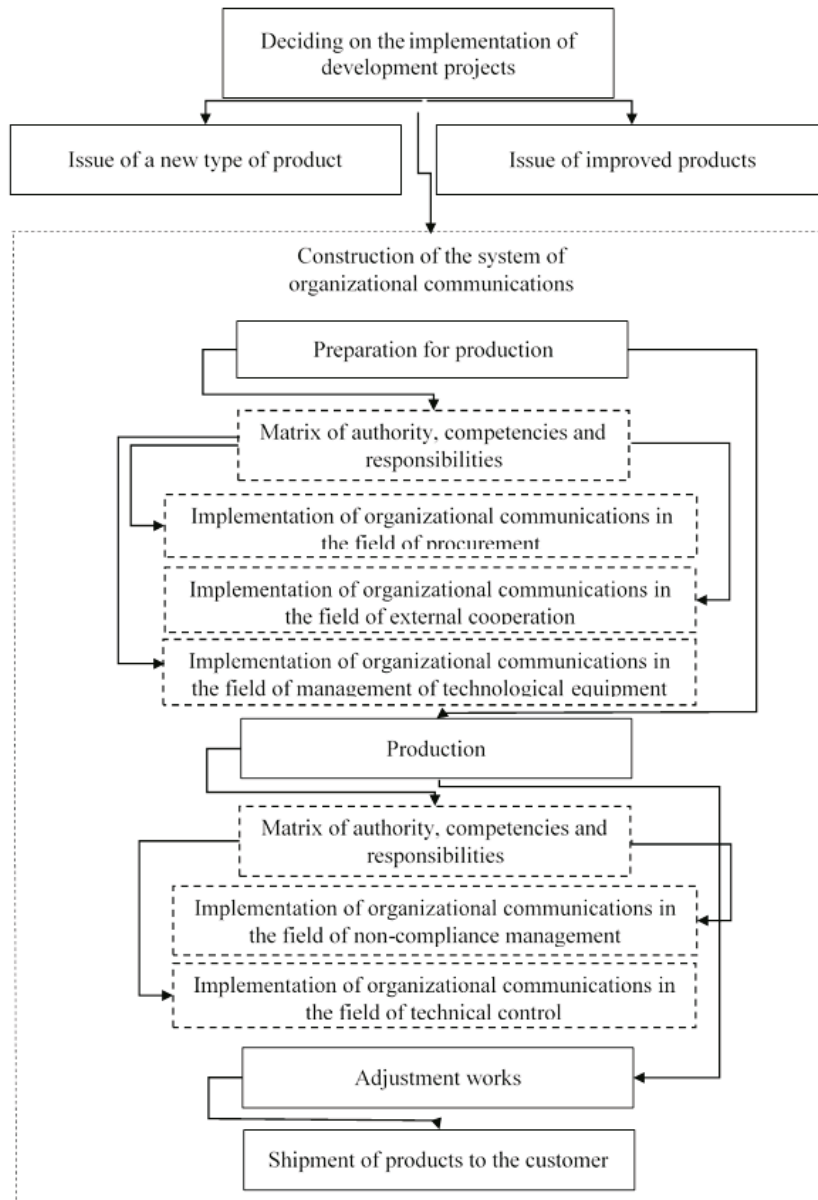


Fig. 1. Functional approach to the construction of an organizational communications system at an industrial enterprise in the implementation of development projects (developed by the author)

At the first stage - preparation for production, the process of organizational communications begins with the coordination of the order card by the head of production, which determines the deadlines for the issuance of the previous norms of costs of components and materials, design and technological documentation, the purchase of

materials and components, the deadline for manufacturing products and putting it in service quality.

Following the agreement of the order card, the next step is to process the cost rules for raw materials. The technical department in the planning and distribution office issues documentation:

- copies of the route information of the site or product;
- design documentation with a route map;
- the rate of cost of materials for a node or product;
- a consolidated statement of labor cost per node or product.

In the process of executing the order, technical notes may be received from the technical department from the design department or the production service with the completion of the works to order. Responsible for this stage is the master of the machining area.

The next stage is an analysis of the availability of materials for the preparation of works, which is provided on request by the mechanic of machining and is periodically updated by the preparation service. In the course of analysis and in the absence of materials in the warehouse, the master of mechanical processing of the drawing with missing materials is transferred to the engineer for the preparation of production for the transfer to the service of preparation for the purchase or replacement of the material.

In the absence of the necessary material, the transfer of design documentation, the cost of materials to the service preparation of production for the registration of procurement. An engineer for the preparation of production in the event that in the normal consumption of materials, the number of products more than one, the weighting of the material for each product is carried out.

Registration of NVM.

The final workflow rates of materials come from the technical department at the planning and distribution office. The manufacturing engineer accepts them and issues the master of the assembly.

The next stage is the control of technical documentation for technological capacity, where the leading engineer analyzes the possibility of manufacturing this product on the equipment of the enterprise, considering the need to install additional equipment or new, reconfiguration of existing equipment. Relevant additions are made in the technological documentation. Upon completion of this processing, the documentation comes to the master of mechanical processing and the master of the assembly area. The next step is to conduct metrological preparation of production, where the main metrologist of the enterprise conducts work on ensuring the unity and reliability of equipment measurements.

In the case of making decisions on conducting external cooperation (outsourcing) for the manufacture of individual components and parts for the execution of the order. The need for an enterprise in products and services received from external cooperation is determined on the basis of the following documents:

- the rate of consumption of materials for orders received from the technical department;
- applications from production to perform services by third parties.

Then the chief mechanic is preparing the technological equipment for the production of new or improved products.

This stage consists of the following processes:

- supervision over the maintenance and safe operation of the equipment fleet;
- supervision over the technical condition and operation of production equipment;
- technical re-equipment and modernization of equipment, timely purchase of spare parts.

The following is a check and preparation of equipment for the execution of the order by the leading engineer in the production process, which determines the availability and state of the technological equipment, adaptations and stamps required for the execution of the works to order. In the absence of such, the necessity of manufacturing is brought to the attention of the head of production and with his permission, its manufacture is carried out.

After providing the tool, the planning and distribution of work on the ordering of a new or improved product type takes place. Planning and distribution of works is carried out by the master of the section of machining and the master of the assembly section in accordance with the production plan and the timetable for the work of manufacturing products.

1. Master of the machining area.

In the first place, it plans to manufacture parts for metal-welded metal structures such as a frame, a valve, a trolley. Master of mechanical processing makes sorting of design documentation by types of works.

2. Builder Builder Wizard.

The master of assembly sites makes sorting of the design documentation for technological operations: metalwork, assembly, lining, electrical work.

The final stage in the stage of preparation of production for the implementation of development projects for the manufacture of new or improved products is the receipt of materials, where workers receive materials and components for work in warehouses on the basis of the cost standards of materials.

At the second stage - production, production workers study design documentation, perform preparatory work, receive the necessary tools and measuring tools for work. Initially, the procurement operations of the material are carried out with the obligatory marking of each works executor accordingly. Manufacturing workers receive labeled billets from the harvest area of the saw or parts from the intermediate part of the finished parts.

Workers carry out a technological operation in accordance with the technological instructions in compliance with the rules of labor protection and safety regulations.

In parallel with this stage, the monitoring of the execution of technological operations by the master of the machining area and the master of the assembly area is being monitored.

1. Master of the machining area.

The master of the machining area controls the technological operations of the production process, controls the procurement areas, the machining area and the thermal site for the safe conduct of works, compliance with the instructions on labor protection and safety rules.

2. The master of the assembly site monitors compliance with the technological process, safe conduct of work, observance of the instructions on labor protection, controls the

implementation of the terms of production of products, parts and units. Eliminates, in conjunction with the designer of the design department or the technical department of errors, found in the design documentation during the implementation of technological operations.

After eliminating the detected deviations in the implementation of technological operations by monitoring results, the transition to the next stage - technical control, the purpose of which is to check the conformity of quantitative or qualitative characteristics of the product or process, on which the quality of production depends on the technical requirements, takes place.

If the results of technical control reveal quantitative and qualitative non-conformity of the product with the established requirements, their elimination is based on the use of the matrix of responsibility, authority in the process of organizational communications in the field of management of inconsistencies.

In case of the achievement of the established requirements for the qualitative properties of the products, the fulfillment of the specified technical and economic parameters at the request of the consumer of products, the leading quality engineer, the head of production and the head of the quality director, a decision is made on the presentation of the manufactured products at the acceptance tests (the beginning of the final stage - shipment products).

The conducting of acceptance testing of products is organized by the master of assembly areas, with the participation of a leading quality engineer, a foreman of mechanic assemblers, a team leader, and locksmiths who directly participated in the assembly and adjustment of products and control systems. The master of the assembly site provides safe test conditions (grounding of equipment, temporary protective devices, warning stencils and other means of protection). After carrying out of the acceptance tests in full and workings out, the master of the assembly area issues an acceptance certificate.

The final stage of the stage of shipment of products is the preparation for shipment of products. Preparation for shipment of finished products is carried out by the production workers in accordance with the shipment information drawn up by the leading designer.

The use of developed matrices of responsibility, powers when implementing the process of organizational communications in the field of production management in the implementation of development projects will provide:

- organization and management of the production process, as well as control of the production process;
- monitoring the progress of the process and monitoring the correctness of the implementation of the functions of the participants in the process;
- timely changes to the process, if such changes are aimed at improving the process and will not lead to unwanted changes in parameters (runtime).

Conclusions. Thus, it is proposed to use a functional approach to building a system of organizational communications at an industrial enterprise in the implementation of development projects by stages: preparation for production, production, shipment of products, implementation of which is carried out on the basis of developed matrices of authority, competence and responsibility for the spheres of implementation of communication processes by employees and managers of the enterprise. The use of this

approach will avoid contradictions between the objectives of the functional units, will enhance the transparency of activities, management flexibility and active cooperation.

1. Functional approach. Electronic resource. – Access mode: <http://univerlss.ru/index.php?choose=4&termin=289>;
2. Andersen B. Business Processes. Instruments of perfection / B. Andersen; per. with ang. S. Arynichev – Moscow: RIA «Standards and Quality», 2003. – 272 p.;
3. Bezgin K.S. Comparative analysis of process and functional approaches to enterprise management [Electronic resource] / K.S. Bezgin, IV Grishina // Bulletin of Economic Science of Ukraine. – 2009. – № 2. – P. 3–7;
4. Stadnik V.V. Theoretical and methodical approaches to the formation of a power management system for machine-building enterprises / VV Stadnik, OA Mykolyuk // Economic Space. – Dnipropetrovsk: PDABA, 2010. – № 37. – p. 248–262;
5. Freydin E.V. Investigation of control systems. 3rd IZD. / E.V. Freydin // M.: Omega-L. – 2010 – 368 pp.;
6. Sager L.Yu. Modeling and optimization of the process of management of internal communications of the enterprise: methodical approach / L.Yu. Sager // Scientific Bulletin of Uzhgorod University. Series: Economics. – 2017. – Voip. 2. – pp. 218–222;
7. Sager L.Yu. Formation of the methodical apparatus for evaluating the effectiveness of the communication activity of the industrial enterprise [Electronic resource] / L. Yu. Sager. // Effective economy. – 2013. – № 1. – Access mode: http://nbuv.gov.ua/UJRN/efek_2013_1_39;
8. Sakharova T. Obstacles in the process of marketing communications of enterprises: causes of the emergence and ways to overcome [Electronic resource] / T. V. Sakharov, M. I. Filippov // Current problems of the economy. – 2017. – № 6. – P. 120–126.

УДК 657:006.32

Е.З. Малевський

ЩОДО БУХГАЛТЕРСЬКОГО ОБЛІКУ ЦИФРОВИХ АКТИВІВ (ТОКЕНІВ)

Стрімкий розвиток інформаційних технологій, технології блокчейн і поступове залучення в цивільний оборот токенів підтверджує нагальну необхідність їх легалізації в Україні, тому рано чи пізно виникне необхідність організації їх бухгалтерського обліку, оскільки вони за своєю економічною суттю є об'єктом майнових прав, тому відповідним фахівцям слід заздалегідь визначити порядок формування в бухгалтерському обліку інформації про цифрові знаки (токени) і зобов'язання, що виникають при розміщенні власних токенів перед власниками цих токенів, в організаціях.

The rapid development of information technology, blockade technology and the gradual involvement of tokens in the civilian circulation confirms the urgent need for their legalization in Ukraine, so sooner or later there will be a need to organize their accounting, since they are the object of property rights in their economic essence, therefore the relevant specialists should determine in advance the procedure for the formation in the accounting of information about digital signs (tokens) and obligations that arise when placing their own tokens before owners of this current ones, in organizations. Currently, insufficient attention is paid to developing the methodology of accounting for digital tokens (tokens) in Ukraine. This article attempts to fill this gap, based on the existing system of accounting in the state.