

7. Ukraine's ranking of business environment is 137, which means that Ukraine is not an attractive country for foreign investments.

So, today Ukrainian government has a lot of work to do in order to stabilize economy and provide grounds for future development.

The main direction of development - is the liberalization of the market, which includes the creation of an open and clear legal frameworks, transparent taxation, stabilization of the currency, creating new work places for people, decent and open conditions for foreign investments etc.

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Reviewer: Kovalev A.I., *Doc. of Economics, Professor, Vice-rector of the Odessa National Economic University.*

8.09.2014

UDK classification: 330.3

Nesterenko Olga

COMPARATIVE ANALYSIS METHODS FOR EVALUATION ENTERPRISE COMPETITIVENESS

The paper analyzes the existing methods for assessing the competitiveness of enterprises. Comparative analyses of methods

resulted author are disadvantages and feasibility of using each method. The author confirmed that at this time in Ukraine there is no generally accepted evaluation system competitiveness and the methods ignore existing major factor - an innovative factor that plays a crucial role in the development of the company and according to the author, the solution found in this article on how to use the innovation factor in assessing the competitiveness of enterprises - the use of factor assessment methods - namely, the method of principal components. This method removes all the previously mentioned problems of assessment and does not ignore the innovation factor, since it plays a crucial role in the development of particular enterprises, and is the country's economy as a whole. And, to understand how quickly this commodity will depend on their major success.

Keywords: assessment methodology, the company's competitiveness, comparative analysis, factor, competitiveness of the state, effective competition.

Нестеренко Ольга

ПОРІВНЯЛЬНИЙ АНАЛІЗ МЕТОДІВ ОЦІНКИ КОНКУРЕНТОСПРОМОЖНОСТІ ПІДПРИЄМСТВ

У статті приведений аналіз існуючих методів оцінки конкурентоспроможності підприємств. Зроблений порівняльний аналіз приведених методів, автором наведені недоліки та доцільність використання кожного з методів. Автором підтверджено, що на даний момент в Україні відсутня загально прийнята система оцінки конкурентоспроможності, а ті методи які існують ігнорують головний фактор – інноваційний фактор, який грає вирішальну роль в розвитку підприємства та на думку автора, знайдене рішення в даній статті, щодо використання інноваційного фактора в оцінці конкурентоспроможності підприємств – використання факторних методів оцінки, а саме – метода головний компонент. Даний метод усуває всі раніше зазначені проблеми оцінки та не ігнорує інноваційного фактора, оскільки саме він грає вирішальну роль у розвитку не тільки окремого підприємства, а є економіки країни в цілому. І те, на скільки швидко зрозуміють це товаровиробники буде і залежати їх головний успіх.

Ключові слова: методологія оцінки, конкурентоспроможність підприємства, порівняльний аналіз, фактор, конкурентоспроможність

держави, ефективна конкуренція.

Нестеренко Ольга

СРАВНИТЕЛЬНЫЙ АНАЛИЗ МЕТОДОВ ОЦЕНКИ КОНКУРЕНТОСПОСОБНОСТИ ПРЕДПРИЯТИЙ

В статье приведен анализ существующих методов оценки конкурентоспособности предприятий. Сделанный сравнительный анализ приведенных методов, автором приведены недостатки и целесообразность использования каждого из методов. Автором подтверждено, что на данный момент в Украине отсутствует общепринятая система оценки конкурентоспособности, а те методы которые существуют игнорируют главный фактор - инновационный фактор, который играет решающую роль в развитии предприятия и по мнению автора, найденное решение в данной статье, по использованию инновационного фактора в оценке конкурентоспособности предприятий - использование факторных методов оценки, а именно - метода главный компонент. Данный метод устраняет все ранее указанные проблемы оценки и не игнорирует инновационного фактора, поскольку именно он играет решающую роль в развитии не только отдельного предприятия, а есть экономики страны в целом. И то, насколько быстро поймут это товаропроизводители будет и зависеть их главный успех.

Ключевые слова: методология оценки, эффективная конкуренция, конкурентоспособность предприятия, сравнительный анализ, фактор, конкурентоспособность государства.

Formulation of the problem. The world economic literature to date no single assessment methodology competitiveness. It depends on many factors, including the field of enterprise, its size, the difference in the methods of administration accounting etc. Because every business or developing an evaluation methodology of competitiveness, or uses the most appropriate of those that exist. In any case, it is very difficult to say what kind of method uses a particular company.

Analysis of recent research and publications. The study and development of methods for assessing the competitiveness of attention paid to domestic and foreign economists, including U.B. Ivanov, Porter, R.A. Fatkhutdinov, V.D. Nemtsov, L.E. Dougan, U.H. Zinurova, L.R. Ilyasova, I. Maximov, M.O. Ermoloff, H. Ispyrany, Shalminova.I, Lifits.

L.I.Piddubna, for example, notes that the methods for evaluating the competitiveness of enterprises can be divided into two groups: analytical (rating valuation, based on the concept of market share, the assessment based on the concept of consumer value assessment based on the concept of effective competition) and image (BCG matrix, the matrix attractiveness of the matrix M. Porter, competitiveness polygon model) [21; with. 99].

Unsolved aspects of the problem are: the identification of weaknesses described methods to assess the competitiveness of enterprises and ignoring important factor - innovation.

Entire article:

- coverage of methods for assessing the competitiveness of enterprises;
- comparative analysis of existing methods of assessments;
- determine the feasibility of using different methods;
- to offer the most appropriate to use.

The basic material research. Currently in Ukraine there is no generally accepted method of assessing competitiveness. Every company evaluates its competitive position in its methodology, and the nature and effectiveness of its use does not advertise. Evaluation of the competitiveness of the enterprise is a complex multifactorial problem, which leads to the interpretation and evaluation of a set of indicators that characterize different aspects of the enterprise, which form its competitiveness.

The main problem to be solved in the analysis of competitiveness in time of the survey, identify trends and regularities of increasing the competitiveness of the enterprise for the period under review, the definition of "bottlenecks" that affect competitiveness, identifying reserves that the company can use to increase the level of competitiveness.

Key indicators of the competitiveness of the company are: at the operational level - an integral factor of competitiveness of products. At the tactical level competitiveness ensured its overall financial and economic standing and has a comprehensive indicator of its condition. At the strategic level, the competitiveness of enterprises is characterized by investment attractiveness, which is the criterion for the growth of business value [1; c.25].

Problems potential opportunities enterprises in the competition are in economics category - competitiveness. The problem of competitiveness in today's world is very comprehensive. On how much it is solved depends

on a lot of economic and social life country. Factor competition is coercive nature, forcing producer threatened crowding out of the market to improve its product quality and overall competitiveness and market objectively evaluate the results of actions manufacturers. Calculation of enterprise competitiveness is determined using the index of competitiveness of goods and enterprise competitiveness factor, which reflects the efficiency of its industrial and commercial activities.

To create a competitive company should not only modernize production and management, but also know exactly what it is that goal to be achieved. The key to this has to be one: the ability to determine quickly and effectively use competitive advantages. All efforts in production and management should be directed to the development of those qualities of your business or released them products that distinguish one business from actual or potential competitors. Assessment and forming enterprise competitiveness should be carried out by the following principles: multiplicity, complexity, hierarchy, communicative, reality, correctness, relativity, creativity, adaptability, agility, continuity, optimality [2; p.30].

As previously reported, competitiveness has a hierarchical structure, namely the state - industry - company - product. Therefore for accurate method for assessing the competitiveness of enterprises, it is necessary to analyze the methods of evaluation of all components. In this paper we will consider only the competitiveness of enterprises.

As discussed earlier, in Ukraine there is still no universally accepted system for evaluating the competitiveness of enterprises, so in our work the well-known foreign and domestic evaluation methods. These methods can be combined into 2 groups.

The first group includes methods that consider the competitiveness of enterprises, as competitiveness of products produced by this company, and the second group of methods - reduced to the choice of indicators (economic, financial, investment, etc.), establishing their numerical estimates and based on them getting integrated evaluation.

The first group of factors must admit little reasonable as the competitiveness of enterprises affected by various economic, financial and social factors of nature. The second group can be defined more reasonable because it is based on a systems approach to solving complex economic problems [3; c. 45].

Competitiveness is determined only by the properties that represent

considerable interest to the buyer.

As part of the business for any independent enterprise key factors for success in the competition are: gain a sustainable financial position in the market, the availability of advanced technology and the high potential of their research and experimental development, the ability to conduct and effective use of marketing research, the ability to maneuver by changing the characteristics of quality and price of goods sold, they have their own supply chain and distribution, advertisement and implementation of the current system of public relations, analysis of the strengths and weaknesses of competitors. Releasing competitive products, the manufacturer provides a firm place among the competitors in the market.

Competitive analysis shows that the economic category developed in the following directions: it becomes a global problem in the world, an integral factor of development of a country and its economic security; development of competitiveness requires progress in science, engineering, technology, production and management; success in the competition, carried out in the market, provided management and production goes into the background, the issue of competitiveness, new stages, new philosophy: from philosophy to philosophy improvement of production quality, service, interoperability and globalization [4]. We turn to the analysis method for assessment of the competitiveness of enterprises, which are listed in Table 1.

Therefore, extensive use of acquired factor evaluation model of enterprise competitiveness, and among them is very common - the method of principal components. These methods have several advantages:

- reducing the number of variables that describe the object, ie compression of the original feature space dimension;
- indirect quantification of latent indicators;
- classification variables usually considered to be more common with the introduction of secondary variables based on the aggregation of the primary attributes of the objects;
- creation or verification of structural theory studied an array of information that is conducting the search (eksploratornoho) or confirmatory (konfirmatornoho) structural analysis;
- transform source data into more convenient to use or ynterprytatsyy example, this orthogonalization of variables for further correlation and rehriionnoho analysis.

Table 1

Comparative characteristics of methods for assessing the competitiveness of enterprises

Method	Benefits	Disadvantages	Feasibility of using
The method is based on an analysis of comparative advantage	Allows you to compare the scale of enterprises	Static these estimates. Makes it impossible to assess the process of enterprise adaptation to environmental conditions	It is possible to apply the method to assess the competitiveness on the macro level.
The method is based on equilibrium theory of firm and industry	Used at the sectoral level	Takes into account mainly the external conditions of the company, virtually excluding the impact of the internal environment factors that sometimes play a crucial role in the development of the enterprise.	The most widespread such approach is to assess the competitiveness at the industry level.
The method is based on the theory effective competition	Comfortable and covers the main activities	Does not assess the dynamics indicators	It is possible to use the method to assess the competitiveness of enterprises
The method is based on the theory of product quality	Evaluates competitive based on customer value product	It seems that competitiveness is identified with the competitiveness of goods on competitive products product - from its quality	The method is used to assess the competitiveness of enterprises, but there is a possibility to calculate the micro level.
The matrix method	May apply not only to products but also to businesses companies, industries Allows you to conduct a qualitative analysis competitive position	The complexity of the process of formation and selection strategies for certain quadrants matrices, static character matrix, taking into account only two parameters.	Used to previous research a particular situation in a particular type of business or enterprise rapid assessment
The integral method	Easy calculations; unambiguous interpretation calculations	Not allow for a detailed analysis Is difficult to conduct for companies with large product range of products	Used to express evaluation of 2 businesses
Financial and economic method	We give an objective and complete assessment of the strengths and weaknesses of the company. Preparation of market rating. Easy-to-use and affordability.	Not captured elements of the marketing mix. Remains unattended management company	Application is possible and necessary

All these methods are united as a fact, as the need to consider a variety of source data, sometimes their number has about 80 units indicators.

Thus, the results of the analysis methods for determining the competitiveness of enterprises, they can be arbitrarily combined into groups: the first group of methods based on the need to determine the level of competitiveness of enterprise competitiveness of manufactured goods. The disadvantage of this is one-sided approach to solving complex multidimensional problem. Available in this regard, additional problems are not sanctified. The point is that any company produces various products, which are characterized by different levels of competitiveness. If we take as a basic guideline products with the highest level of competitiveness, it is not advisable because of their volume in the overall structure of production, relatively small. Determine the level of competitiveness of enterprises for goods with an average level of competitiveness is also likely correct, because in this case usually ignored numerous group of products with low competitiveness and a limited group of goods is a high level of competitiveness.

The second group of methods is based on the use of generally unstructured set of indicators, the number of which may reach 80. It should be noted that the gain in companies - competitors fully numerical evaluation of such a large number of parameters is almost impossible. In addition, some of these indicators give no direct and indirect impact on the competitiveness of enterprises, ie they are key. Thus, they may be excluded from consideration or, in extreme cases, included in a special way. In practice, evaluation of the competitiveness of enterprises advisable to stick to one method, the output of which information is available.

Conclusions and prospects for further research. Thus resulted in methods is not considered an important factor in competitiveness - innovation that has a significant impact on the competitiveness and the competitiveness of the economy as a whole. Those countries that understand this situation before - are highly competitive. However, among the analyzed methods, in our opinion, is the only method that allows for innovation factor in determining the competitiveness of enterprises - factor methods - namely, the method of principal components. With this method, we show in our work on this as an important factor in enterprise development and competitiveness.

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***Reviewer:** Baldghi M.D., Doc. of Economics, Professor, Head of the Department of Economics and Management of National Economy in Odessa National Economic University.*

9.09.2014

UDK classification: 336.144

Savchuk Svitlana

FISCAL POLICY AND ITS ROLE IN BUDGET PLANNING

The article deals with theoretical principals of fiscal policy and budget planning taking into account scientific approaches to defining essence and interconnection of these concepts. The author's understanding of the content and tasks of fiscal policy and budget planning was described in the article. The role of fiscal policy and its role in budget planning were proved. The necessity of observing budget planning goals on a local level was underlined. The main principles emphasizing objectivity, heredity, obligation, publicity and the main characteristics of fiscal policy classification necessary for its effectiveness were systematized. The main stages of information and analytical guarantee of budget planning and its future improvement were differentiated. The main tasks of fiscal policy on a local level and factors influencing its implementation within market economy were defined.

Key words: local budgets, budget planning, fiscal policy, budget revenues, budget costs, local government bodies, budget process.