

ANNOTATION

Section 1. REGIONAL SOCIO-ECONOMIC STUDIES

Havrylko P., Kolodiychuk A. LOCAL INCENTIVES OF UKRAINIAN- ROMANIAN CROSS-BORDER COOPERATION ACTIVATION

In the article the conditions and problems of cross-border cooperation in Ivano-Frankivsk region at present stage is characterized, the regulatory base of mechanisms functioning of cross-border interaction activation of Pre-Carpathians is analyzed, the description of conditions of cross-border innovation infrastructure in the region and the participation of Ivano-Frankivsk region in the activities of Euroregions "Carpathians" and "Upper Prut" are given.

It is determined that a complete modernization of national economy, its effective integration into the world economy and European integration processes are inconceivable without the activation of cross-border cooperation, especially with the countries of European Union. And in light of this cooperation the border areas, which this interaction should covers, must be in the center of the state regional policy in the Western region of Ukraine. However, in practice, for example, a little attention is paid for border areas of Pre-Carpathians (Verkhovyna). As a result, these areas are actually economically updated at the present time, and cross-border cooperation until recently was almost absent. However, some positive steps towards progress are still present.

The purpose of the article is to identify ways to activate in modern conditions the cross-border cooperation of Ivano-Frankivsk region.

The expediency of the checkpoint construction "Shybeno-Poenile de Sub-Munte" is grounded. Exactly the intensification of transborder cooperation with the Romanian side will create in the period ahead the conditions for transformation of Verkhovyna and other southern districts in the Pre-Carpathians area into zone of accelerated economic development. This can be done through the development of transport, tourism and recreation, finance, logistics infrastructure, increasing the investment attractiveness of territory here. Thereof, it is necessary to create the special economic zone (SEZ) or free economic zone (FEZ) for encourage the involvement of foreign, especially Romanian investors in the southern districts of Ivano-Frankivsk region as Romania was only in the 15th place among the list of investors of the region in terms of direct foreign investment in 2013. In addition, if it comes mainly about rural and mountainous terrain. The potential of the Romanian-Ukrainian interaction in this region is significant, but for now just begin to realize.

Keywords: cross-border cooperation, cross-border cluster, infrastructure, European region, foreign trade, attraction of investment, checkpoint, innovations, tourism cluster.

Stadnyckyj Y. PROSTOROLOGIJA: SCIENCE DEALING WITH SPATIAL ASPECTS OF EFFICIENCY

In the article the ground of necessity of forming of science dealing with belonged to an aim spatial aspects of efficiency the object of that is the investigated system (socio-economic, in particular), and by an object is her organization in space. For the achievement of this aim the method of analysis of the systems was used. Taking into account of spatial aspects of efficiency is ponderable not only in an economy but also in many other

spheres of existence - town-planning, architecture, to biology and others like that. And in each of these cases it follows to answer a question about the place of location, distance, direction of distribution and spatial difference. Basic attention in prostorologija is concentrated on activity of man, and other spheres of display of space factor are embraced on two reasons. First from them - especially from human curiosity and charming of space the phenomenon. However the second is more pragmatic: investigating spatial organization of the systems (processes and objects) that does not touch activity of man directly, by associations and analogies to generate ideas in a sphere exactly of spatial organization of activity of man, that runs into the calls of necessity of permanent improvement. One of such calls is development of additive production, id est creation of material welfare is by imposition of successive layers of material. Additive production has potential of native change of spatial organization of economy, as any thing on 3 D- printer it will be possible to produce (to "print") at home, that means possibility of birth of original "natural production of epoch 3 D-printers". Prostologija had to help to form right answers on calls in spatial organization of the socio-economic systems of present time and future, like that, how praxeology (there is science dealing with general acts of activity) it does in relation to productive activity, and logic (there is science dealing with general acts of thinking) does it in relation to a management. The scientific novelty of the executed research consists in that the necessity of existence of science that would investigate the spatial aspects of functioning of the systems and grounded the ways of improvement of their spatial organization is first well-proven. Practical meaningfulness of the article consists in raising of problem and prognostication of spatial organization of additive production that will have each time a greater role in an economy. Further researches in the field of prostologija are perspective after direction of development of methodologies of evaluation of level of optimality of spatial organization of the socio-economic systems and ways of her improvement.

Keywords: prostologija, spatial thinking, spatial organization, spatial economy, economic systems, socio-economic systems, additive production, 3D-printing.

Hymynets V. PROSPECTS OF THE ENVIRONMENTAL AND ECONOMIC DEVELOPMENT OF THE CARPATHIAN REGION

The article examines the environmental and economic problems of the Carpathian region, current estimate of the majority of natural resources is given, the best ways forward the development and progress of the calculation of the negative phenomena that are updated in recent years are given. The author has analyzed the importance of certain elements of natural resource areas of the Carpathian region to identify possible points of economic growth. Basic elements of the innovation complex formation of the studied region is produced and systematized.

The importance of becoming highly efficient decentralized clusters of creative teams that are working in the Internet space in the sphere of new information technologies is emphasized. It is illustrated by the fact that in many cases it is impossible (and probably not necessary) to provide the physical presence of clusters of leading experts and renowned scientists from many fields of knowledge.

It is proved that the Carpathian region has all the prerequisites for creating clusters that do not require significant financial costs from the state, and lie in the plane of the combination of sustainable development, the intensification of

cross-border cooperation of relevant laws and institutional mechanisms for effective managerial approaches.

It is noted that to stop exodus from mountain areas and mountain desolation we should diversify the economy. The regional policy of creating a network of SMEs for the production of quality goods and services that would occupy a small area and are safe for the environment is of particular importance.

It is emphasized that the creation of a developed infrastructure and training of skilled manpower in the field of innovative industries and technologies need to focus on the priorities for the Carpathian region industry, including the production of clean food, pharmaceuticals, optical-electronic industry, universities of the Carpathian region are able to prepare a qualified personnel for these industries, using available human resource.

Keywords: ecological and economic development, the Carpathian region, natural resources, sustainable environmental management.

Nazarova G., Kasmin D.

PROVISION OF THE YOUTH LABOUR MARKET DEVELOPMENT BASED ON MONITORING

In the context of Ukraine's transition to a market economy there are many complex issues to be addressed by their theoretical analysis. One important issue is the regulation of social and labor relations in the youth labor market, provision of productive employment in order to achieve the fullest possible use of the human resources of the community. At the moment, there is a problem of finding new conceptual approaches to the regulation of social and economic processes, as employment in a competitive environment should be considered not only from the standpoint of effective utilization of productive resources, which is a factor of economic growth, but also from the standpoint of providing a basis for social stability and the harmonious development of society as a whole.

Analysis of the literature showed that the problems of the assessment and development of the youth labor market require further study, there is the need to define measures for the monitoring of trends and uniformity of segmental development of the youth labor market.

The aim of the study is to develop a theoretical and methodological support for the youth labor market development on the basis of monitoring.

The analysis of socio-economic problems of the youth labor market at the national and regional levels allowed us to determine that the existing contradictions lead to imbalances in certain indicators of situation in the youth labor market and the deterioration of the socio-economic development indices. Analysis features provide employment institutions led to the conclusion that some of them take on the responsibilities of different institutions and duplicated, indicating that the lack of effectiveness of the organization of their activities.

Analysis of functions of employment institutions led to the conclusion that some of them take on the responsibilities of different institutions and are duplicated, indicating the lack of effectiveness of the organization of their activities.

Thus the scheme of monitoring of socio-economic development of the youth labor market will provide a synergistic effect from the joint formation by the institutions of programs to address the most important issues of youth employment, of common methodological approaches to harmonization of the regional employment policy in territorial, sectoral and functional areas.

The regulation of social and labor relations in accordance with the principles of social partnership and the development of such aspects of the socialization of labor relations as subjective, objective, moral and institutional is the basis for further research.

Keywords: youth labour market, demand, supply, social and labor relations, monitoring

Strishynets O., Pavlov K.

THE FEATURES OF COMPETITIVE RELATIONS AT THE REGIONAL REAL ESTATE MARKET

The specific features of the real estate market development are defined and described in the article. The actual problems of the real estate market in Ukraine are identified and researched its regional characteristics. It is noted that the real estate markets in the conditions of transformation processes in the country are characterized by institutional asymmetry and structural incompleteness, caused by indexes declining of economic efficiency, financial and credit system imperfection, general slump of profits level and increase of population social stratification. The objects of regional real estate markets are identified and segmented in the article. It is proved that the regional real estate markets should be viewed as a system of relations between buyers and sellers, operating on the basis of a civil mechanism taking into account the features of legal regime appropriation, natural properties and social importance. The effectiveness criteria of competition policy of the country in the regional real estate markets are identified. The clear definition to the concept of regional real estate market is given and the mechanism of its functioning in the regions is investigated. The ways of formation of regional real estate markets under the influence of various factors in the determination of their market value through the prism of their functional features are studied. The problems arising in the process of evaluating the mechanism of functioning regional real estate markets are elucidated. The concept of competitiveness of real estate, competition in the regional markets and competition in general are researched. The reasons of complexity of functioning regional real estate markets in Ukraine are identified. The measures to improve the conditions of competition in the regional real estate markets by improving the pricing and price regulation mechanism under the supervision of antimonopoly organs are offered.

Keywords: regional real estate market, government regulation, market mechanisms regulation, competitive relations, property, monopoly rents, pricing.

Himinets V.

Modern education should meet the requirements of social, economic and cultural development of society, assist teachers in working creatively and effectively and help students to selfidentify and selfrealize. That is why the system of scientific and methodological work is focused on the formation of innovative environment in the country and region. It is especially important for the regions where the conception of the sustainable development is introduced.

Keywords: society, education, scientific and methodological work? Innovative environment, the Carpathian Region.

Shevchuk Y., Shevchuk O., Mors'ka T. USE OF INNOVATIVE TECHNOLOGIES ROAD CONSTRUCTION

In the article the use of modern innovative technologies in the construction of highways. The analysis projects are projected to further develop the transport infrastructure in general and road construction in particular. The perspective direction of development of the transport infrastructure and innovative features of introduction of new technologies in Ukraine.

Keywords: transport, road, trucking infrastructure, innovation, solar panels, LED heating elements, innovative cars, road markings.

Luksha O., Riabokon P.

INNOVATIVE APPROACHES IN STRATEGIC PLANNING AND MANAGEMENT OF REGIONAL DEVELOPMENT UNDER

The main features of methodological approaches to the development of the "Strategy of the development of Transcarpathian region until 2020" with broad involvement of the expert community and scientific circles have been summarized. It has been shown that in the process of successful implementation of the strategy development, the key role has been played by the innovative approaches of questionnaire of target community groups and awareness of developers of motivations of new legal framework for state support of regional development in Ukraine in the planning period 2015 – 2020; the latter has been done together with the analysis of errors and mistakes of the previous planning period and implementation of consistency with the objectives of National Strategy of Regional Development until 2020. The whole process of regional strategic planning has been suggested to be examined in the model-solving practical problem with the use of "system-optimization analysis method of strategic development management" (SOAMSDM).

Keywords: regional development strategy, competitiveness, human capital, innovative economy, security, environment, spatial harmony.

Fil M., Koropetsyka T.

REGIONAL ASPECTS OF THE DEVELOPMENT OF TOURISM COMPLEX YAVORIV

The development of recreational and tourist complex of Ukraine is a priority of the national economy and culture, an important factor in raising the international prestige of the country, a source of socio-economic development of regions.

Recreational industry of Ukraine, since the 90s of the twentieth century has began to develop rapidly: the number of spa facilities and rehabilitation recreants increased. Structural changes took place in the recreational sphere, associated primarily with the organizational and managerial aspects, namely the growing commercialization of the services of this sector, an increasing number of private (or collective ownership) institutions. Today resort tourism is one of the most profitable businesses in the world, after oil exports and automobiles. In this regard, the task of effective management of tourism and recreation sphere becomes currently a priority for the regions of Ukraine. Especially it concerns the areas traditionally specialized in the resorts. The state is interested in the development of such areas, taking into account their unique functions to implement the rehabilitation and recreation of the population.

The purpose of this article is to analyze the current state of the recreational complex Yavoriv, identifying positive and negative changes in the recreational and tourism activities. The first places in Ukraine, which began to operate using mineral water for treatment, appeared in Yavoriv, namely Shklo (1576). The deposits of sulfide mineral waters from the west of Ukraine are widely used in resorts of Nemiroff, Shklo.

So, Yavoriv having all kinds of resources, due to which it can fully develop its recreation industry, which will not only improve the large mass of the population and create a lot of jobs, but at the same time make a significant contribution to the national income of the country.

We have analyzed the development of the spa facilities in the urban villages Shklo, Nemiroff of Yavoriv district for 2012-2014 years. The findings helped us to see the complete picture of the current state of the resorts on Yavoriv. The number of beds in them has decreased slightly. So we came to the conclusion that the number of tourists decreases slowly

in persons, in particular due to higher prices for rehabilitation services, the quality of which has not changed significantly over the past few years. The resort Shklo the medical base is good, but needs to be repaired.

The prospects of further research development, design, construction of agro hotels, of agricultural tourism and resorts of Yavoriv, rich in beautiful places and landscapes which exist and may embody, due to what the economy of the region will be developed.

Kutsab P.

FINANCIAL INSTRUMENTS OF IMPLEMENTING OF THE CROSS-BORDER COOPERATION PROGRAMMES IN MODERN CONDITIONS

The modern approaches to the substantiation of financial instruments of cross-border and transnational cooperation are revealed. The systematization of financial instruments of European territorial cooperation programs introduction is given and their classification on financial instruments of ex-ante evaluation, on financial instruments of partnership agreement and financial instruments in the certain programs. The peculiarity of this instruments systematization is necessity to apply the gap analysis for substantiate the ex-ante evaluation of gaps and imbalances between supply and demand of goods and services according to defined priorities. The financial instruments in the partnership agreement should be consistent with specific objectives and investment programs. The financial instruments in the certain programs are used through policy of European structural funds and investment funds with regard to the specifics of sectors of economy. The basic principles of use financial resources of cross-border cooperation programs, which provide a decentralized approach to money management in determining procurement procedures for EU funds and methods of use of financial assistance under cross-border cooperation programs of grant support and technical assistance projects, are determined. The financial instruments of cross-border cooperation of the European Neighborhood and European Regional Development Fund are concretized and detailed of funding sources on land border programs, sea crossing programs and Sea basin programs. The Ukraine is taking part in four programs in which established cross-border cooperation with other countries. The mechanisms to enlist additional funding of the European Regional Development Fund for implement support programs for the period 2018-2020 are described. Operating programs of cross border cooperation of European Neighbourhood Instrument covers 14 regions of Ukraine in the part of which provide economic, social, environmental, migration and customs cooperation.

Keywords: cross-border and transnational cooperation, financial instruments, grants, European Neighbourhood, the European Regional Development Fund

Erfan V., Voytenko H., Polovska V.

INSTITUTIONAL PROVISION OF DEPRESSED AREAS OF MOUNTAINOUS TERRAIN

The article outlines the issues of institutional provision of development of mountain (depressed) areas in Ukraine and its regions. There are proved essential features of institutional support in the light of the category "institutions" that determine the set of existing rules and a set of human relationships, providing individual adjustment of living space and organizing of territorial development. The necessity to create effective institutional framework is outlined. It will facilitate the future development of mountain areas, increase the welfare and well-being of mountain people. This task deals with state authorities, local governments because they have reliable information about the problems of mountain land.

It was emphasized that an important part of institutional support is the formation of regional policy and legislative framework, appropriate institutional structures (institutions) at the national, regional and local levels. This important element of the implementation of the policy is marked by timing with the purpose to enhance future development of areas of mountainous terrain. It is noted that in the process of developing the principles of national regional policy it is important to consider the differentiation as a territorial development, since a large proportion of them are depressed. This gradation according to international practice is reduced to: dynamic (pioneer) areas and problem areas ("underdeveloped" and "depressed"). The part of the international Framework Convention on the Protection and Sustainable Development of the Carpathians (Carpathian Convention) is noted. They deal with the improving of the environmental management within the mining areas. The necessity to observe the principles of sustainable development of the Carpathians is highlighted in the framework of the Carpathian Convention, in order to preservation and expanded reproduction of mountain ecosystems. Also important role has coordination of actions of executive authorities and local governments through a combination of national and local interests to ensure balanced development of territories (regions).

Keywords: mountain territory, institutional provision, legal framework, regional economic policy, environmental protection, mountain ecosystems, depressed territory, territorial development.

Havrylko H.

REGIONAL RESORT CLUSTERS: BASIC FEATURES AND PRINCIPLES OF FORMATION

Modern approaches to the formation of a highly competitive business environment make domestic companies search for new ways of implementation of strategic objectives of business, one of which is the integration of the cluster on regional (territorial) basis, economic and social interests. Particular note deserves the development of the design of mechanisms of regional clusters resort, aimed to create a unified system of the country resort.

The principles, features and characteristics of the formation of regional clusters resort are systemized in the article. It is proposed to adhere to the following basic principles of the formation of regional clusters resort: investment projects should be directed to the development of basic centers of the resort frame; carry out the separation (at the macro level) on the formation of the control functions, monitoring and implementation of the strategic foundations of the resort region policy; use the cluster approach in the design of the spa area frame; to create and promote a systematic resort brand of the territory; continuous monitoring of the business environment resort areas.

It is analyzed the main features and characteristics of the resort cluster as an example of Transcarpathian region. Transcarpathia has a unique natural resource potential, a developed resort infrastructure, favorable geographical location of cluster members, high level of competitiveness and resort specialization.

It is proposed scientific and methodical approach to the rationale and rate the effectiveness of the formation of regional clusters. The author's approach is based on the output of the coefficient of efficiency through a system based on a cluster of characteristics (competitiveness, innovation, economics, communication and interaction between the cluster members, the geographic concentration of external support, etc.) and indicators, also suggested evaluation scale.

On the basis of statistical data and analysis, taking to account factors affecting the selected indicators, it is

developed a methodology adapted by the example of resort areas of the Transcarpathian region, and proved the feasibility of the formation of regional clusters sanatorium.

Keywords: resort areas, resort cluster resort policy, business environment, monitoring, innovation, competitiveness.

Lupych O.

THE IMPACT OF MODERN TRENDS IN THE HOSPITALITY INDUSTRY ON THE PROSPECTS OF ITS DEVELOPMENT IN UKRAINE

Hospitality is one of the fastest growing sectors of the global economy. The development of the modern hotel industry is dictated by many factors, which have both internal, arising from the specifics of the industry, as well as external nature, that is the result of general changes in the functioning of national and world economy. There is a need for light, systematization and generalization of the existing trends of the hospitality industry in Ukraine and to identify further strategic perspectives of its development.

The study systematized list of key factors affecting the operation of the hotel industry in modern conditions, highlighted the factors that determine the development of the local hotel industry, as well as the factors that indirectly influence the size and structure of hotel services demand.

According to the research, it is revealed the essence of the content and features of the specialization of hotel establishments. It is made the analysis on the most popular trends today in which hotels can plan its development, namely: hotel specialization type - Wellness; focusing on the guests' active rest, recreation and entertainment services; focus on the "third age" customers; development of agro-tourism; the creation of the hotel in an unusual location or at an extraordinary room, etc.

The recommendations for the successful use of the hotel room stock of the domestic market are made. It is identified seven categories (types) of hotel locations in Ukraine, in which the hotel industry already operates and those, where it is promising further development. It is highlighted important directions of development of the hotel business, which will have an impact on the development of the domestic hotel market in the future, among them: the construction of new star and cheap hotels; building of auto- and bike-oriented motels and hotels; construction of new luxury hotels, service-oriented congresses, conventions, conferences; hotel adaptation to historical objects and equipping them to serve wealthy tourists; development of hotel services in the implementation of river and sea transport.

Keywords: hotel, hotel industry, number of rooms, the effectiveness of the hotel, Hotel services, the demand for hotel services.

Morochovyh V., Pydlypnyii U.

APPLICATION OF THE FORECASTING METHODS IN THE STUDY OF POPULATION MIGRATION (THE EXAMPLE IS TRANSCARPATHIAN REGION)

Forecasting takes a decisive place in the mechanism of formation of state demographic policy. Its essence in this context can be revealed by the analysis of the dynamics of the main indicators of demographic development in the region; determination of the factors that affect it; detection of the problems of demographic development. To study multivariate random objects, which include migration, it is advisable to use a powerful and well-developed mathematical tool of statistical analysis, especially such methods as regression and correlation analysis, single and multivariate analysis of variance, extrapolation methods etc.

The article analyzes the dynamics of migration population in Transcarpathian region. It is found that, the

change in population of Transcarpathia is due to an external migration, the components of which are inter-regional and interstate exchange. To predict the demographic parameters of the region, the research paper used the following statistical methods: extrapolation based on the moving average, linear regression and graphical approximation of the trend line. The algorithms and the results of the calculation interval projections of total, interregional and interstate migration of population in cities and districts of Transcarpathia were directed. According to the forecast of the total migration based on linear regression model and method of moving average in almost all areas of the region the number of departures will continue to prevail over the number of arrivals. With the help of graphical method the net migration dynamics with further drawing trend lines has been built. To predict the total, interregional and interstate migration of Transcarpathian region, based on time series, calculations with five equations trend have been performed. Equation trends shows that the dynamics tends to decrease. Calculations of migration population are performed using the statistical package MS Excel. The approach suggested in this research paper provides a scientific validity of assessing migration impact on the region.

Keywords: forecasting, migration, linear regression, extrapolation, moving average, the trend equation.

Lazur S.

SERGIJ PETROVYCH LAZUR STAGES OF TAX OF UKRAINE: FACT OF FURTHER

The article outlines the main stages of the tax system of Ukraine. Feature of each stage. The basic tax collection and reform in the former Soviet Union. It was found that taxes prevailed at different stages of development. The main task for the future effective functioning of the tax system.

Keywords: tax system, taxes, budgets, billing, payments, social expenses, pricing, financial crisis

Kostovyat A.

SOCIAL AND ECONOMIC DEVELOPMENT OF THE COUNTRY UNDER CONDITIONS OF DECENTRALIZATIONS

In the article social and economic development of the country under conditions of decentralization is reached. The practical aspects of decentralization are analyzing. The basic challenges, opportunities of decentralization of government regulation of social and economic development in Ukraine are selected. In the country the significant irregularities of the regions that are caused by the constant increasing of the globalization processes and transnationalization of basic economic activities of the country has been observing.

The process of delegating authorities to local self-government in decision-making in the sphere of budget regulation of social and economic development of the regions reveals the matter of decentralization of the budget system. In particular, the problem of an effective system development of regional management in Ukraine on social principles of interregional cooperation consolidation (as well as range of problems to ensure the sufficient level of economic security generally, and social partly) is considered in the context of activation and direction of the European integration course and its updates to the unified field of modern development of leading countries in the world.

As far as the relevance is the study of conceptual presuppositions of decentralization of state regulation of social and economic development, that is the definition of a conceptual nature of the decentralization process from the point of view of government regulation of social and economic development. Based on the results the necessity is to identify the relationship between the autonomy of the local

level and the government control in order to achieve a complete, closely integrated state, united by common strategic priorities, which is based on developed, autonomous and powerful regions.

The state should be an effective arbiter, determining key game rules and setting standards for the whole community, while the local self-government better does the functions of local (tactical) control the development of local community and are able to react more quickly and effectively respond to the challenges. The functioning of the social and economic environment forms the development strategy and sets the key parameters.

The additional sources of financing at the local level should be activated to create an attractive environment for business development, as well as the overall favorable environment for economic development.

Keywords: social and economic development, decentralization, government regulation, local self-government, voluntary association of local communities.

Alieva A.

STRATEGIC TASKS OF DEVELOPMENT OF CROSS-BORDER MARKET OF TOURIST-RECREATIONAL SERVICES.

The features of formation and development of cross-border market of tourist and recreational services was revealed. In the article were defined the strategic tasks of development of cross-border market of tourist-recreational services in conditions of European integration: creation of regulatory-legal, organizational-managerial, socio-economic conditions for transformation of tourism and recreation into socially and ecologically oriented, economically effective field of activity. The author of the article has analyzed the effectiveness of state policy increasing in the field of tourism and recreation. The effective model of government management formation and introduction in order to coordinate, regulate and defend the interests of participants of tourism and recreational activity were analyzed. The improvement of the available and implementation of new effective mechanisms of interaction central and local executive authorities, public organizations, organs of local self-government, scientific and educational establishments in sphere of tourism and recreation were proposed. The formation of tourist and recreational space for the purpose of effective usage of tourist-recreational resources, development and introduction of national competitive and regional tourism and recreational products and promotion of social stability and safety, territorial cohesion within the cross-border consolidation has been offered. The article focuses attention on providing security for tourists and travelers and protection of their constitutional rights and legitimate interests. It is considered support the preservation and development of national culture and national create conditions of national self-consciousness formation. In the sphere of tourism and recreation is desired to improve the investment climate, attract the investments into development of transport engineering and communal infrastructures development and use rationalizations of material and financial resources. It is very useful to create workplaces and promote small and medium enterprises development in the tourism and recreation. Achieving the strategic goals will contribute to formation of equal possibilities for all subjects of tourist-recreational activity and preconditions for development of tourism recreational market; The aim of the given article to create the objects of tourist recreational infrastructure within territories with high concentration of valuable natural and historical and cultural, and tourist-recreational resources. It was defined the formation of tourism and recreation information space. The author has paid attention to

development of modern mechanism of governmental accounting and control the results of realization tourism and recreational activities realization control of the results of tourism and recreational activities conducting and etc.

Keywords: cross-border market, tourist and recreational service, cross-border market of tourist and recreational services, European integration.

Lyzanets A.

EXTERNAL MIGRATION IN THE REGION: MODERN CONDITIONS, CAUSES AND CONSEQUENCES

The analysis of the state and dynamics of migration processes in the Transcarpathian region is represented in the article. The structure of migrants depending on the purpose of travel abroad, the degree of legality and length of stay is proposed. The study highlighted the most important factors that determine the intensity of the increase of labor migration in the region. It was revealed that because of the nature of the territorial location the migration of the population of the Transcarpathian region is promoted by the liberalization of border crossing conditions and institutional benefits of employment in the EU border area residents.

The differentiation of economic and non-economic motives of external migration was done. The effects of labor migration to the region were systematized. The positive effects of external migration for the Transcarpathia as a donor in the region include reduced stress on the regional labor market; improving the solvency of households of border regions; invest their earnings in the development of the region; positive impact on the balance of payments in the region. The negative consequences of external labor migration include the potential loss of employment in the region; deskilling of workers in connection with the discrepancy of an activity during the migration of their initial specialization; distortion of professional qualification structure of labor resources in the region; strengthening of the regional economy based on foreign demand for labor; destruction of family ties and family values. The tendency of intensification of foreign educational migration was revealed.

Taking into account the crisis in the Ukrainian economy, as well as prospects for visa facilitation as the consequence of the implementation of the Agreement on Association of Ukraine and the EU the conclusion was done that external migration processes in the region will progress. The necessity of further improvement of migration management is grounded. Priority directions of development of immigration policy at national and regional level are proposed. The main proposed measures of migration control in the region are aimed to stimulate the development of entrepreneurship, the development of modern organizational and legal mechanisms for attracting funds of migrant workers in its development; creation of an institutional framework for the functioning of legal cross-border labor market; implementation of information and advisory support to migrant workers abroad; accounting migration component in the development and implementation in programs of socio-economic development of the region.

Keywords: external migration, labor migration, migration process, migration policy.

Section 2. MACROECONOMIC RESEARCH

Kapranova L.

THE IMPACT OF GLOBALIZATION ON THE INTENSIFICATION OF WORLD INVESTMENT PROCESSES

The paper examines the impact of globalization on the intensification of world investment processes. It shows the

essence of the term "globalization". The dynamics of international investment for the period from 1970 to 2014 is investigated. It is noted that the modern feature of the investment is that having different national origins it interwoven, and interacts with each other. They create international flows and become the world's investment resources, operating in a single global investment space.

World experience shows that foreign direct investment for some time becomes an important factor of economic stabilization, and at their effective usage - one of the factors of economic growth. At a time when in a short term is almost impossible to create general conditions for substantially increasing of foreign investment activity in Ukraine, the efforts should be concentrated on the formation of effective mechanisms of their regulation.

It is concluded that international investment flows play a significant role in the economies of any country, and Ukraine is no exception. Foreign investment does not only mobilize of capital flow, but also participates in the organization of the international division of labor through the realization of competitive advantages of individual member-states. But during last few years significant international investment sluggishness is observed on the market of international investment.

Keywords: international investment, investment flows, transnational corporations, market, globalization, the world economy, the national economy, global processes.

Hazuda L.

HUMAN POTENTIAL IN THE CONTEXT OF DEVELOPMENT OF TERRITORIAL ECONOMIC SYSTEMS

The article deals with theoretical approaches of understanding the essence of the concept of human potential, as a combination of creative, intellectual abilities and skills based on the accumulation of innovative knowledge and experience in order to meet the requirements of modern life support. In the article there is marked its role in ensuring of sustainable socio-economic growth of local economies outlining the goals of development of human potential that comes down primarily to actualization of high quality of life and achieving well-being of the population.

The necessity of formation of modern approaches to ensure a comfortable living environment of the population of territorial economic systems based on expanded reproduction of human potential and the effective use of human capital was justified. The human development index was analyzed in the whole Ukraine and some growth compared with the previous periods was observed. The demographic analysis was performed and negative trends were found on human reproduction in Ukraine and its regions, including rural areas. It was revealed that in the last decade more than 30% of the human capital of Ukraine is located in the rural areas, despite the permanent process of reducing its quantity.

The features of human development were examined on the example of the Transcarpathian region as a territorial economic system. There were revealed positive trends in growth of the number of active, particularly working-age people with a significant reduction in the total number of permanent rural population. In this region there is a positive state of reproduction of the rural human capital, positive dynamics of fertility is also retained. In the article there was done SWOT-analysis of human potential of territorial economic system, outlining strengths and weaknesses, opportunities and threats of its development and effective use.

Keywords: human potential, territorial economic systems, human factors, extended reproduction, livelihoods, quality of life, efficient use of human capital.

Skyba S.

MECHANISM OF POLICY MANAGEMENT HUMAN DEVELOPMENT

In a study of policy control human development is seen as part of social policy, is a set of interactions between agents, policy-makers, agents, agents of political decision-making agents and the recipient of the results of political decisions in order to achieve compliance with the qualitative characteristics of the potentials of the objective needs of the current and future development of the country. Research development management policy of human potential from the standpoint of the process approach has allowed it to allocate such stages: the definition of the main requirements to the quality of human capacity; diagnosis and assessment of the human potential of its specific media; determining the gaps between available and required properties of human potential; rationale and scripting necessary interventions in human resources; distribution objectives and interventions between playback problems of potential agents and assigning responsibility for realization of the goals and objectives and timetables for achieving them; control agents, conductors policy activities.

Keywords: human capital, policy, government regulation, human development, mechanisms, institutions.

Section 3. ECONOMICS AND NATIONAL ECONOMY MANAGEMENT

Lendjel M.

RURAL AREAS IN SUSTAINABLE SOCIAL AND ECONOMIC DEVELOPMENT OF THE REGION

The article examines the role of the agricultural sector to ensure sustainable socio-economic development of rural areas of the region. The fundamental problems of newly functioning of the agricultural sector and different ownership forms have been emphasized. The basic indicators of agricultural production, the degree of use of agricultural land, the operation of farms and households have been analyzed. Special attention has been paid to infrastructure development of rural areas, ensuring appropriate living conditions and life of the rural population.

It has been noted that the effectiveness of ongoing agrarian policy formation and effective functioning of new industrial and economic structures, agricultural adaptation of all forms of ownership and to the market economy, the problem of increasing agricultural production and enhance food security and its regions are closely related to the formation of innovative approaches and mechanisms for evaluating the current state and prospects of the agricultural sector of the region and the country as a whole.

It has been noted that topical are becoming the solution of problems of rural areas, including completion of land reform, ownership and management forms, providing rural employment and increase of food production.

The study confirmed positive improvements in the functioning of agriculture of the region, under the influence of market forms of management, motivational factors of private property in the countryside.

The specific operation of social institutions and their impact on rural development has been highlighted. There have been outlined the priority sectors and economic activities that can be developed in rural areas, including food, mainly wine, production of soft drinks and mineral water bottling, canning and baking industry, salt mining.

Priorities to stimulate increasing competitiveness of agricultural production system of sustainable rural development have been grounded.

Keywords: rural area, region, agricultural production, sustainable socio-economic development, farms, infrastructure.

Lichev T.

DEVELOPMENT OF ECOLOGICAL TOURISM IN THE REPUBLIC OF BULGARIA AND THE PROTECTED NATURAL TERRITORIES AND SITES

In recent years one of the most developed worldwide phenomena is tourism. In Bulgaria it develops much faster than the world average. It is a worldwide practice both traditional mass type of tourism to flourish and many other species commonly united as tourism. All authors emphasize on the fact that this type of tourism consists to a small but the significant group of services and is targeted at non-urban areas, destined to serve people with specific interests, with higher than average education and higher incomes. The development of tourism globally entails except positive and many negative phenomena. A number of authors raised the idea of the definition of this type of tourism as "Green tourism", "Soft tourism", "Ecotourism", "Rural tourism" etc. They can all be united of the type of tourism known as "alternative tourism". In this article the emergence, development and current state of "ecological tourism" is described both the world and in Bulgaria.

Despite its small territory, Bulgaria is a country with significant biodiversity. The total area of protected areas is increasing steadily and now is about 5% of the total area of the Republic of Bulgaria. The list of UN included six Bulgarian reserves, and the program "Man and Biosphere" included 17 biosphere reserves. Bulgaria is the country with the largest share of territory within the Natura 2000 throughout the EU it is 30%. In 2004 a national strategy and action plan for the development of eco-tourism has created in Bulgaria and were formed 12 ecotourism destinations.

Keywords: tourism, alternative tourism, green tourism, ecological tourism, Natura.

Dudar T., Dudar V.

The basic principles of forming relationship marketing of agricultural markets towards European integration, systematic analysis of the dynamics of foreign trade of Ukraine with the EU APC and comparative analysis of cost changes in Ukrainian exports of agro-food products to European countries after the signing of Ukraine Association Agreement with the EU. Directions relationship marketing in the agro-industrial units towards further integration of the domestic agricultural sector into the global economic community - an important and powerful stabilizing factor for economic development.

Keywords: marketing, relationship marketing, agri-food market, agri-food products, agro-business Association Agreement, export, import, business process, European integration processes, marketing environment.

Balanyuk I., Maksymiuk M.

TYPES OF ECONOMIC SECURITY

The article explored the essence, characteristics and economic security levels – international (national, macro level) industry, territorial, micro. World Economic Security examines the factors and components of competitiveness at the macro level. The economic security of the state encompasses sub-sectors: financial, technological, social, fiscal, environmental etc. The economic security of regions projecting state security of regional level. Economic security of industry extends to regulatory, financial, environmental, informational and other components. The economic security of enterprises combines regulatory support, the financial component, competition, tax burden. The economic security of the enterprise considers the threats and prospects of activity, efficiency of its development and internal factors of the enterprise. The economic security of individuals forming the ratio of revenues, expenditures and savings of an individual.

Common features that are principles and methods of evaluation of the economic category have been highlighted. The emergence of the concept of economic security as a reaction to external threats of globalization that has spread to all levels of the economic system and is a promising area for further research has been considered. Functioning market mechanism assumes constant growth, increased production activity for profit and future progress. Ensuring the smooth functioning of any economic system (the country or the company) is a prerequisite for its development and its main goal of economic security.

Keywords: economic security, globalization, national economy, national security, entrepreneurship, economic threats.

Talavyria M.

RURAL DEVELOPMENT ON THE BASIS SUSTAINABILITY

The article describes the conditions of the sustainable development of rural areas, a factor which is the local government. The basic problem, which poses a village community. Without proper solution to these problems is almost impossible to live in the countryside and develop it. Sustainable rural development must begin with the development program of a particular locality, taking into account natural features of the area. The most important aspect is to increase living standards, including both increasing incomes in rural areas and improve cultural and recreational services, adapting agriculture to modern lifestyle demands of civilization.

Under the sustainable development of rural areas means the stable development of rural communities, ensuring the fulfillment of its national economic functions, the expanded reproduction of population growth and the level and quality of his life. Rural areas are thus spatially geographical environment and production activity population in most engaged in agricultural production and organized within a single rural settlement of territorial body of village council level. Summarizing, we can conclude that the transfer to rural model of sustainable development should be considered a fundamental task in building a civilized democratic state.

Keywords: welfare village community, local government, quality of life, rural area, sustainable development.

Popov O., Mordovets A.

THE METHODOLOGICAL SUPPORT OF ASSESSMENT OF THE ECONOMIC POTENTIAL OF DEVELOPMENT OF CROSS-SECTORAL PARTNERSHIPS

The prerequisite for economic growth and improving the efficiency of the national economy is the formation and implementation of effective public policies, which is an important aspect of which is to assess the economic environment. Thus, this fact stipulates necessitates the implementation of development methodological support of potential development for the assessment of cross-sectoral partnerships. To determine the feasibility of developing partnerships have been analyzed the totality of the available resources as possible to achieve the desired result from their use. This allows to determine the economic potential of development partnerships. This fact stipulates the actuality of the research.

The article is aimed to develop a methodical approach to determining the condition of the economic environment, which consists of: a set of indicators to assess the economic environment has been composed, the selected indicators were grouped; the integral indicators for each group were calculated; the next stage is to quantify analysis of the

economic environment; the essence of the last stage is to draw up recommendations on the need for the implementation of cross-sectoral partnerships.

According to the methodical approach indicators to assess different aspects of the national economy have been summarized and systematized. They have formed an array of indicators.

In accordance with the method of analysis of hierarchies have been defined the criteria of assessment (which are formed on the basis of interests of partnerships in the framework of public policy) and alternatives (which are formed on the basis of an array of indicators to assess different aspects of the national economy of the environment). As a result a set of indicators to assess economic potential of development of cross-sectoral partnership has been defined.

On the basis of statistical information have been showed the dynamics of the development of indicators for each group, as well as standardized data for further processing.

On the basis of the information received vector of development have been defined, as well as the value of the integral index have been obtained (by calculating the Euclidean distance) and the representant in each group were determined on the basis of a matrix of distances between objects.

Thus, the selected of system indicators in the methodological approach to the evaluation of the economic potential of cross-sectoral partnership is the basis for prospects of further researches in this area.

Kovalska L.

CHARACTERISTICS OF AND PROSPECTS OF THE REGIONS RETAIL NETWORK UKRAINE

In the article the peculiarities of the retail network regions of the country. An Analysis of regional state objects retail network. An dynamics of the main indicators of trade in Ukraine. Directions retail network development regions of the country.

Keywords: region, retail chain, retail, sales area, shop turnover

Hazuda M.

FORMATION OF THE PRIORITIES OF DEVELOPMENT OF THE MOUNTAIN TERRITORIAL SYSTEMS

The article deals with scientific approaches to provide the sustainable territorial development of mountain areas. There are overviewed the features of formation of policy of mining development in the light of the Copenhagen Declaration on Social Development and the Programme of Actions of the World Summit, which is justified by interdependent and mutually reinforcing components of sustainable development, including economic, social, which combines approaches of conservation and environmental protection, that in a result will promote to the higher quality of life through comfortable environment

Due to the vulnerability of mountain ecosystems, there is justified the necessity of defining of specific approaches to formation the comfortable environment to ensure the provision of the life support for residents of mountain areas, preservation and protection of environment.

The priority approach among these approaches should be primarily raising of awareness of the need for sustainable mountain development at the global, regional and national levels, and making informed management decisions concerning issues of development of mountain areas. The importance of legislative support of mountain areas in Ukraine is emphasized. The expediency of the study and implementation of the experience of European countries in

Ukraine is highlighted. That experience showed us that for resolving the issues of mountain areas there are applied the measures for the implementation of mining policy, based on consideration of the principle of compensation which is given to mountainous regions, that are characterized by depression; forming of the system of incentive awards granted to producers of products that are manufactured in adverse economic conditions, and the provision of preferential quotas on European production. Perspective directions of sustainable development of the mountain areas of the Carpathian region are determined. They are: the involvement of effective mechanisms for attracting investment resources for economic development of mountainous region, implementation of scientific and technological innovation and modern management methods in the field of management, reducing human impact on the environment in order to save and protect it and so on.

Keywords: sustainable development, mountainous areas, policy of mountain development, life support, territorial development, experience of the European countries, conservation and protection of environment.

Melnychenko S., Kudlai T.

HOTEL OPERATORS: COMPETITIVENESS AT THE NATIONAL MARKET

With the instability of economic and political environment the further development of national hotel business became considerably complicated. However, network enterprises, both in international and national levels even in the conditions of economic instability, were able not only to operate stably, but also to expand its activity on territory of the country.

The purpose of the article consists in the analysis of the activity as well as international representatives of hotel business and hotel services market of Ukraine and national operators, in particular in determining their competitive positions.

The development of hotel business in the last decades is dynamic and profitable enough and is characterized by the high degree of capital internationalization and international character of its operations; and the economy growing catalyst, as far as support the channel of redistribution of profits between countries. The specialization of hospitality enterprises intensification is interconnected with hotel networks formation which act the considerable part in high standards of service development and advancement.

To determine the competitiveness of the hotel operators on the Ukrainian market of hotel services is reasonable to use a graphical method of assessment, namely the competitiveness radar.

The resulted stages and method of construction of the competitiveness radar are used taking into account the specifics of hotel operators functioning. It was proposed three levels of parameters for the construction of the competitiveness radar of international hotel operators which work at the domestic market of hotel services under the terms of the contract management.

In order to determine the competitive position of hotels which are the members of international networks were chosen the hotel operators conducting the activity at the domestic market of hotel services in terms of the management contract and defined groups of parameters for the construction of competitiveness level estimation. To the selected parameters was assigned the significance that in total makes the unit and will reflect the part on the polygon.

Thus, the competitiveness radar, based on the definition of scale and the operators activity indicators, the parametric indexes and the integral coefficients calculation to determine the competitiveness of national and international hotel

operators, which allows to identify the competitive advantages of hotel enterprises the members of national market of hotel services.

Keywords: hotel services market, hotel operator, hotel chains, competitiveness.

Pasichnyk Yu.

BUDGETARY LEVERS OF MANAGEMENT NATIONAL ECONOMY

The national economy includes the sectors of the production sphere, where material social product is created, and sectors of the non production sphere, where non-material services are performed. Budgetary policy is an important lever of influence that provides optimization of income and the use of state funds in order to regulate social and economic processes and ensure macroeconomic growth. This article considers the process of transformation of the system of state management of the national economy. The financial policy is a complex and multi vector phenomenon, and its role during financial and economic crisis considerably increases. The factors that affect the budgetary policy as the main lever of influence on social and economic development have been studied. In paper presents tool of state fiscal management of the economy, an assessment of their efficiency; identifies the advantages and disadvantages of the modern budgetary policy.

In article main types of budgetary levers are considered, namely: the budgetary expenses, the budgetary deficiency. The directions of improvement of budgetary management of the national economy.

Keywords: budget, budget policy, budget expenses, tools, economic activity, methods of regulation, national economy.

Savchenko V.

THE INFRASTRUCTURE OF THE NATIONAL ECONOMY AS A NECESSARY CONDITION FOR ECONOMIC GROWTH

The necessity of research infrastructure of the national economy as a factor of economic growth. Defined its main components: production, specialized market, innovation, technological and economic infrastructure. Formulated conditions for partnership between government and business to overcome critical infrastructure in Ukraine.

Keywords: infrastructure, economy, growth, innovation infrastructure; technological infrastructure, legislation, state business.

Kovach M.

THE ROLE AND PLACE OF THE INTERNET ECONOMY IN THE MODERN ECONOMIC SYSTEM

Global trend of world development is the development and widespread use of information technology in socio-economic sphere, which is important for raising living standards of citizens, the competitiveness of national economies, human capital development and modernization of all institutions of economic management.

The results of the analysis of processes of information technology implementation in the economy suggest that the economy of Ukraine is only slightly included into global finance, information market, business services, means of informatization, global trade, and the high-tech production network.

The processes of connectedness of population in Ukraine and abroad, and the level of business activity within the Internet economy have been studied in the article. A new organizational structure of the economy, the main components of which are networking, email and Internet economy have been suggested. It has been determined that

the configuration of the economic activities of Internet technologies bring new paradigm with its characteristic features: the new model of production and consumption, lower cost of access to Internet resources, the emergence of new services, such as: e-commerce, e-finance, e-transactions, etc. The configuration of economic activity by means of Internet technologies has been outlined and the analysis of factors influencing the development of the Internet economy has been suggested. Companies that actively use the Internet more effectively develop their business, achieve high levels of profitability, provide high wage growth of employees. The growth of the Internet economy leads to an increase of its share in the gross domestic product (GDP). The impact of the Internet economy in GDP represented by the scheme, includes the main influence factors: consumption, investment, government expenditure and net exports. The real situation, trends and factors affecting the strengthening of the role of the Internet in the formation of innovation model of economic development has been determined. The result of the research is the suggested directions of the development of Internet technologies to enhance the competitiveness and efficiency of businesses, which in turn will provide an effective socio-economic development.

Keywords: new economy; Internet economics; Internet technology; Internet business; Internet commerce; connectedness of the population, information society.

Domyshe-Medyanik A.
CHILDREN'S WELLNESS IMPROVEMENT IN UKRAINE AS A TREND: DIAGNOSTIC AND STRATEGIC ASPECTS

The article drew attention to the urgency of solving the problems of preservation, strengthening and improving the health of the nation as a whole and the young generation in particular, increasing its working capacity, disease prevention, treatment and rehabilitation, improving the delivery of health and social care for children in armed conflict. The dynamic of the structure and behavior of children's health resort complex as a socio-economic system was analyzed in this article the results of health campaigns for children during summer 2014 (including children of internally displaced persons from the occupied territories Ukraine) was conducted in the research

SWOT-analysis of the areas of children's health of Ukraine was done in order to justify a number of inconsistencies in the implementation of the Law of Ukraine on children's health in practice. Strategic aspects were designated to address issues and opportunities to develop inter-regional and cross-border cooperation in the field of children's health in order to improve the competitiveness and quality of health services.

Keywords: children's health, children's health diagnostics, trend, summer recreation of children, profile recovery program.

Iyenko N., Spasenko Yu.
STATE OF TRADE RELATIONS OF UKRAINE DURING THE PREPARATION AND CREATION OF FREE TRADE ZONE WITH THE EU

The article examines the state of Ukraine's foreign trade after the introduction of EU preferences to products: within the first three months, exports and imports grew gradually, however, since August 2014 began the fall of the indicators since the beginning of 2015 - their sharp decline. Negative trends have been observed both in terms of countries, including the EU and for all types of product groups. Exclusion is the agricultural products, which was introduced for the bulk of EU preferences and quotas. However, over the past two years Ukrainian exporters were unable to fully use

the available opportunities with the most significant limitations of quotas and inconsistency of Ukrainian goods to European quality requirements. Negative impact had also forced rotation of trade relations with partner countries and low technological level of industrial production.

Keywords: free trade zone, preferences, quotas, export, import.

Tereshchenko S.
TRANSFORMATION INTELLECTUAL POTENTIAL IN THE INTELLECTUAL CAPITAL

This paper deals with the transformation of the interpretation of the term "intellectual capacity" to "intellectual capital", as intellectual potential is the basis for calculating the size and efficiency of intellectual capital, which is successfully used in the industrial and economic activities to generate income.

Keywords: intellectual potential, intellectual capital, intellectual resources, intellectual work, intellectual assets, intellectual property.

Marchuk A.
PROBLEM ASPECTS OF DECENTRALIZATION OF EXPENDITURES ON FUNDING THE VOCATIONAL EDUCATION IN UKRAINE

The article studied the current state and problematic aspects of the financial support of the system of vocational education in Ukraine. In the process of scientific research disclosed the value of vocational education as an important component of the social and cultural sphere, determined the functional impact of qualitative provision of these services on the formation and development of the economic and social potential of the state. Basing on the analysis of the current status and trends of funding of vocational education institutions in Ukraine as a whole, as well as in the Ternopil region it proved that at the current stage of the budget reform local budgets are not actually able to provide the necessary costs for financing this sector. The necessity to provide additional spending authorities received by local budgets of Ukraine in the process of fiscal decentralization, with appropriate financial resources is proved. The analysis of organizational and legal conditions and monitoring of institutional support of decentralization of expenditure responsibilities of local budgets in the financing of education is given. The features of the strategies of financial support of investigated industry in the European practice are reviewed, and the possibility of using some of the approaches for improving the quality of services in Ukraine is considered. It is proved that the balance of powers of the state and local levels of the budget system in the financing of vocational education, as well as the optimization of the network of institutions in accordance with the labor market needs of the region contributes to the further development of the education system, its availability at a basic level and increasing of the quality of life and welfare generally.

Keywords: vocational education, decentralization, expenditures of local budgets, budget transfers.

Zhulkanych N.
BACKGROUND OF ESTABLISHMENT AND DEVELOPMENT OF ORGANIC AGRICULTURAL PRODUCTION

The article deals with the features of formation and development of organic agricultural production; there have been grounded scientific and practical approaches and conditions to ensure organizational and economic processes of organic agricultural products. The essence of organic production in the agricultural sector has been disclosed, attention has been paid to the importance of the introduction

of innovative and energy-intensive technologies that contributes to sustainable and balanced agricultural ecosystems reduce chemical and human impacts on ekozones, improve soil fertility and productivity of crops.

There have been determined certain omissions that have a negative impact on the development of organic production in agriculture, including the lack of scientifically grounded crop rotation, inadequate use of soil-protecting technologies in agriculture, slow implementation of environmental technologies in the agricultural farming in general, the late implementation of strategies for ensuring quality and environmental cleanliness products insufficiently formed the legal framework for the development of organic production. The necessity of rational use of the resource potential of organic agricultural production combined with organizational and economic measures providing export marketing research of potential foreign and domestic markets of Ukrainian organic products. The requirements for environmentally sound management in the agricultural sector have been outlined and the introduction of cleaner production and competitiveness of the economy as reflected in the Programme of Action "Agenda for the XXI century", the program "Europe 2020" and "Strategic directions of development of agriculture of Ukraine till 2020". There has been emphasized the importance of strengthening the role of governmental and administrative structures of national, regional and local levels on the formation, establishment and regulation of businesses that are grown ecologically clean agricultural products, further building the system of organic agricultural production. There has been determined the need for implementation of tasks in the agricultural areas of organic agricultural production deployment, among which specially important is to promote the introduction of new advanced technologies of organic farming in agriculture, manufacturing and food industries.

Keywords: background, sustainable use of resources, organic agricultural production, greening agriculture, agriculture, introduction of environmental technologies.

Zhulkanych V.

MONITORING OF HEALTH CARE AND REPRODUCTION OF ENVIRONMENT

The article deals with the features of health care monitoring and reproduction of the environment as an independent and self-sufficient field of environmental science with its own subject, object and research methods. The study proved the directions of realization of components of environmental monitoring, including monitoring of the use of land, forest, mineral and recreational resources. The necessity of action signifies strong integrated environmental monitoring to comply with the standards of environmental safety that are state general technical standards. Problems and measures in-depth monitoring of land resources in the provision of objective qualitative and quantitative assessment of land for agricultural purposes, land and structure of soil, fertility and productivity of arable land, the observance of environmental sustainability. We consider the crucial role of monitoring of flora and biodiversity as a whole, including monitoring and evaluation of the use of forests and forested areas as industry needs changing its management structure. The study proved the importance of monitoring water resources, including drinking water resources because they require strict protection in both qualitative and quantitative aspects.

The article emphasized the need to constantly monitor the state of the air in terms of the increase in pollution, provision limiting harmful emissions and the introduction of modern highly efficient methods of air purification. There has been analyzed the state of air pollution in the region, attention has

been drawn to ensure the control of pollution in the transborder context. There has been grounded the topicality of monitoring studies and measures for disposal of toxic and hazardous wastes, and wastes accumulated in landfills and dumps.

There has been outlined the characteristics of Transcarpathian region waste disposal areas from chemical processing of wood, polycrystalline waste in the operation of gold mine, toxic chemicals and pesticides accumulate in soil, groundwater and partly in the air.

Keywords: monitoring studies, environment, human pressure, environmental security, information analysis.

Berlingher V.

ENTREPRENEURSHIP IN THE RURAL ENVIRONMENT

The development of business in Romania was described in the article. Taking into account the statistics shown that in Romania, about 9.6 million people live in rural areas, rural entrepreneurship can be a separate kind of entrepreneurship. The author has presented the arguments that affect on entrepreneurship development in rural areas. The positive and negative aspects related to sustainable rural development was given.

National programs for rural development aimed at increasing the competitiveness of farming and forestry, the support of the European community for the establishment of agricultural and non-agricultural activities in rural areas, oriented toward economic development and increasing the quality of life in rural areas were described.

The success or failure of a strategy for encouraging entrepreneurship in rural areas depends largely on new created jobs, on the growth of household income in rural areas, the number of enterprises set up and, not ultimately, differences in living standards between rural and urban population were grounded in the research.

Keywords: entrepreneurship, rural, sustainable development, competitiveness, enterprises.

Sedláková I.

INNOVATIONS AND COMPETITIVE ABILITY OF THE SLOVAK REPUBLIC

In the article the theoretical aspects of different types of innovations are presented and were analyze their effects in different countries, particularly in Slovakia and Poland. The author emphasizes the competitive ability of Slovakia.

The key innovative features that distinguish strong innovative companies among weaker competitors are defined. The research using the new materials with a wide range of applications, such as nanotechnology was described. With the development of more flexible production procedures and through the branch network and knowledge. Modern technologies in new combinations, including the so-called subversive innovation are described in this article.

The author has investigated and gave the definition of the kind of spin-off. In the article the remarkable features of successful companies, and their ability to use intellectual property in the form of patents and licenses were analyzed. The types of innovations and their characteristics were considered.

Keywords: innovation, competitive ability, research and development

Pavlov K.

MODERNIZATION AND INNOVATION DEVELOPMENT OF REPRODUCTIVE SYSTEM OF OLD INDUSTRIAL REGIONS

The article defines the socio-economic features of the modernization of some old industrial regions of Russia and grounds the expediency of allocation of the economy and the ecology of old industrial regions as a separate direction

of regionalistics. In Russia, we include the Ural region to the group of old industrial regions. Since the XVII century, the Demidov dynasty was able to organize a large-scale industrial production in machine-building and metallurgical fields. European North of Russia can also be attributed to the group of old industrial regions. However, the genesis of the formation of the economic system in the regions of the North zone is somewhat different than in the regions of the Urals. It is justified by the proximity of the northern regions of the country to the Arctic Ocean and the northern seas: the White, the Barents and the Kara.

Formation and development of economic relations system on the territory of modern Arkhangelsk region is largely due to the functioning of the Arkhangelsk Commercial Port, which is essentially a "gateway" for the exploration of the resources in the Arctic. Already in 1583 Ivan Hrozny has ordered to build "city for the ship pier" on the banks of the Northern Dvina. Implementation of king's decree took a year. Arkhangelsk has developed rapidly. Currently, the Arkhangelsk port annually passes about 4.5 million tons of cargo during the year-round navigation, the port has three cargo areas, a container terminal, port fleet, a marina.

In the neighborhood of Arkhangelsk - Murmansk region great meaning for the effective development of the regional economy has the operation of the sea port. But here, in addition, the paramount importance has the use of natural resources. Exploration of Khibinskaya group of deposits of apatite-nepheline ores on the Kola Peninsula (in Murmansk region) started in 20-ies of XX century. Geological researches of Khibiny massif led to the discovery of the rich apatite-nepheline ores, which have become a qualitatively new kind of raw material for the production of phosphate fertilizers.

Keywords: modernization, socio-economic features, the old industrial regions, Russian Federation.

Vazhynskyy F., Lalakulych M.

PROBLEMS OF DEMOGRAPHIC POTENTIAL OF RURAL AREAS IN IVANO-FRANKIVSK REGION AND WAYS OF THEIR SOLUTION.

This article presents the research of the demographic potential of rural areas in Ivano-Frankivsk region, that characterized by a constant decline in rural population, its aging and worsening of demographic reproduction situation, strains on the labor market, slow growth of productivity of agricultural labor, qualitative and quantitative indicators of living standards of peasants. The purpose of the article is to identify the main problems of the demographic potential of rural areas and ways of their solution.

Deep economic crisis in sectors of national economy and sectors of life of the rural population requires concentration of limited economic efforts on solving of urgent problems, such as:

- Increasing of demographic orientation and demographic efficiency of measures in all sectors of life of the peasantry, especially on wages as the main economic condition of population reproduction.

- Environmental protection, improving the living standards of peasants and increase their life expectancy by coordinated action by all branches of government for improving of environmental conditions of residence in rural areas.

- Providing of peasants by social infrastructure objects, growth of income in the private sector, improving the educational, professional and intellectual levels of the agricultural population.

For overcoming of social decline of rural areas are shown the measures of socio-economic and organizational plans for

equipment of agricultural housing with running water, sewage, central heating, gas, hot water and other conveniences that provide a comfortable life. Grafting of housing in rural areas according to the proportion of the rural population should be based on active investment policy on the construction of road traffic of modern level and improving the beautification of rural areas in terms of their ensuring by cultural and educational and medical institutions, and also institutions that provide services of everyday, information, scientific, educational, medical and entertainment character. Implementation of these measures should be subject to specific targeted programs, that funded from both the local rural population and local governments and the state. Along with this, singled out priority areas of government policy aimed at ensuring of sustainable improving of the level and the quality of life of the rural population.

Keywords: demographic potential, rural areas, labor potential, unemployment, employment population level, financial ensuring, investment, diversification of the rural economy.

Section 4. ECONOMY ENTERPRISES AND INDUSTRIES

Hazuda M.

BRANDING MANAGEMENT AS A FACTOR OF COMPETITIVENESS OF WINERIES

The article discusses some management approaches in the field of branding in order to increase competitiveness of wineries. The need to consider management approaches has been outlined, mainly systemic, situational, functional, aiming to respond to the solution of problems in providing effective management branding. Thus the feasibility of using a systematic approach, which is used primarily in predictable situations is conditioned by learning features, dynamics and trends of the changes occurring in the market and situational in the process of the occurrence of unusual and unforeseen situations. In the current economic conditions topicality is acquired by the organizational culture of the enterprise as a set of values, norms, rules and traditions that define the content and behavior of employees, regardless of position in the hierarchy. It is noted that in management, while developing approaches to improve performance of branding wine production, it is important to take account of the domestic environment, where there is a combination of elements of the environment, including organizational (corporate) culture, management structure, production technology, logistics company. The necessity of combining motivational interests in brand building and shaping management approaches to ensure effective branding in the wine industry, which leads to a synergistic effect to enhance enterprise competitiveness in both domestic and foreign markets. There were overviewed the components of the gradual implementation of brand creation and management of the enterprise branding of wine industry; there was singled out the initial (starting) phase, the preparatory phase and a core that combines the management and promotion of wine products on the market. It is noted that engagement of effective management approach will enable the realization of long-term programs of conquest and consolidation in the consumer market brand, brand wine products, outlining the ways to promote further conservation, development and forecasting the prospects of viticulture-wine industry, with the obligatory consideration of demands and needs of consumers.

Keywords: management approaches, branding, competitiveness, wineries, wine products, effective branding.

Derii Zh., Zavorodnia N.

**TRANSPARENCY OF INNOVATIVE ACTIVITY
AS A CONDITION OF EXISTENCE AND
DEVELOPMENT OF UKRAINE FOOD INDUSTRY**

Generalization of modern innovation patterns in the food industry in the system of international cooperation on the basis of a transparent innovation to determine the characteristics of its use on the territory of Ukraine is the main component in the presentation of the main article material.

In today's economy, transparency is the lead element of the strategy subject of food industry and its relations with stakeholders. In a broader sense the transparency means the effective communication and interaction between the management, on the one hand, and the shareholders, creditors, the media, other market agents, and even society as a whole - on the other. Openness is based on the amount of information provided by, and transparency on its qualitative characteristics such as understandability, relevance, reliability, richness of content, essence.

Innovative activity is an integral part of industrial and economic activities of the food industry, focused on the renovation and improvement of its productive forces, as well as organizational and economic relations. It aims at creating and engaging with the external environment of innovation processes, which would significantly increase the level of competitiveness, strengthen market positions, would ensure the development perspective.

Innovative activity in the food industry of Ukraine is affected by instability, lack of balance of financial sources, lack of clearly defined priorities, calls for significant actions at the state level and at the level of each individual in food industry. At the same time, in Ukraine there is a global trend of a balanced approach to the use of innovation to find new ideas. Too high level of transparency may adversely affect the company's long-term success in innovation, as it can lead to the loss of control and core competencies.

So, the main task of each subject of the food industry is to find the right balance between the use of the concept of transparency, innovation, whereby they are able to use all available tools to create successful products and services faster than their competitors, as well as build their own core competencies and intellectual property protection.

Keywords: innovation, food industry, transparency, products, information transparency.

Susidenko V., Susidenko O.

ANALYSIS OF SAFETY TRADE ENTERPRISES

Investigation of the basic methods of evaluation to ensure the financial security of commercial enterprises, identifying the main factors that affect them - necessary for an understanding of the topic. At the present stage of development it becomes urgent to develop a system of measures that will reduce or eliminate the significant negative impact of factors on the financial system of the modern enterprise.

Analysis of factors affecting the financial security of commercial enterprise, considered by many scientists - economists. However, it should be noted that in the literature there is no consensus regarding the composition and classification of the factors that influence the formation of the financial safety of enterprises. Most often, they are divided into two groups: internal and external, and are formed, taking into account factors that affect the state of the economic security of the enterprise as a whole.

In today's world, confidence in the security of the financial interests of economic entities at all levels of financial relations plays an important role. After all, a high

level of financial security of the company guarantees not only the most stable and effective functioning, as well as the high potential of the company's development in the future.

Based on the foregoing, the financial security of commercial enterprise is exposed reinforcing and destabilizing factors both external and internal exposure, which together are converted into three components of the economic process: means of generating income; methods of preservation of assets and income distribution paths.

Keywords: financial security of commercial enterprise, factors influence the company.

Zbarsky V., Kal'chenko S., Eremenko D.

**OPTIMIZATION METHODOLOGY FOR
ASSESSING THE COMPETITIVENESS OF HIGH-
VALUE FARM FAMILY LABOR TYPE**

In the article were discovered the methodical approaches for evaluation farm effectiveness. It was drawn attention on special dual nature of this process that caused ambiguous social and economic nature of farm structure, its fundamental differences with respect to other types of agricultural enterprises. The necessity for farm to meet the general standards of business structures (self-repayment of costs, self-financing, usage the attracted resources in accordance with current legislation, etc.) and implementation of social obligations to farm members were grounded. Despite of huge amount of work dedicated to competition in the agricultural sector, still remains the range of unsolved problems which connected with their applicability as a component of the competitiveness management mechanism, including farms.

Keywords: competition, competitive, high-value, mechanism, farm, family-type business.

Hazuda L., Voloshchuk N.

**ACTIVATION OF DEVELOPMENT OF
ENTERPRISES OF SMALL AND MEDIUM-SIZED
BUSINESS**

The article deals with the features of the development of small and medium-sized business. Factors influencing the formation of a competitive business environment in the deepening of market relations are revealed. The important role of SMEs in ensuring sustainable socio-economic development of the country and its regions is proved. The importance of forming a balanced regional policy in small business, primarily based on legislative support, elimination of administrative barriers and reducing regulatory factors on the functioning of economic entities is emphasized. Significant role and responsibility of local governments towards creating a favorable business environment at the regional level is marked. The article determines the activation approaches to ensure their effective functioning. Based on extrapolation approach by the main factors of impacts there is made a forecasting of the future development of small and medium businesses in the Transcarpathian region up to 2020 year. It is found that due to the constant action of key macroeconomic factors and consistent implementation of the policy of decentralization of power, there will be formed a positive trend towards promising growth in key indicators of small and medium businesses. It will increase the exports and decrease the imports, that is leading in 2020 to a positive balance of foreign trade. There are determined negative aspects that hinder the functioning of processes of activation of small and medium-sized businesses, including imperfect and unstable legal and regulatory framework, overpressure at state regulation that do not promote the release of new enterprises to the market and do not encourage the development of their activities. In the article there are outlined priorities for their perspective growth, including simplification of procedures for starting a business in the area

of small business, and if necessary, close it; promotion and support of local state administrations and local authorities in implementing of entrepreneurship.

Keywords: small and medium-sized enterprises, business environment, activation approaches, efficient operation.

Palyha Ye., Bosak I.
**MODERN TRENDS IN THE FUNCTIONING OF
 ENTERPRISES OF PUBLISHING AND PRINTING
 INDUSTRY AND ALTERNATIVES OF THEIR
 DEVELOPMENT**

The article is devoted to actual problems of functioning of domestic publishing and printing companies since publishing in Ukraine is an integral part of the information space, despite many difficulties and contradictions of development, plays a significant role in the self-awareness of the nation, forming the culture and spirituality and enhance business principles. The aim of the article is an analysis of the current state, problems and trends of development of economic entities of publishing and printing industry. The methodological basis of investigation are fundamental works concerning significant changes and features of business, i.e. the need of market entities adaptation to modern conditions, competition, greater dependence on changes and environmental effects, uncertainty, methods of state regulation, management responsibility for the results of management decisions. The importance of the fundamentals of industry management based on the use of appropriate methods, principles, functions is outlined and their significance in the process of businesses is described. A graphical model of the enterprise as a complex economic system that is holistic and combines some components, connections, control and feedback, is proposed. An attempt to compare features of functioning of economic entities of publishing and printing industry in a planned and market economies is made. It is noted that the internal national market of publishing and printing production is influenced by the interaction of consumer demand and aggregate supply and the base of imbalance of these two categories is identified. The necessity of taking into account important factors that affect the performance of businesses is highlighted. It is analyzed and noted that the effectiveness of the sector depends on close cooperation between all the components of the system, such as publishing houses and publishing organizations, printing enterprises, book-selling network. The importance of public policy through the use of effective methods and leverages of influence, introducing measures to support to the further development of industry entities is outlined. The role of pricing in terms of a company, the importance and effectiveness of methods, strategies, tactics, principles that ensure the formation and the optimization of price level is justified. The practical significance concerns the proposed orientation of enterprises of publishing and printing industry and the formation of effective mechanisms of modern management, taking into account the transformation processes taking place in the domestic economy, through clearly defined at the state level strategic alternatives for further operation.

Keywords: publishing houses, printing companies, market, development, books distribution network.

Tkach O., Balaniuk I., Kopchak Yu., Balaniuk S.
**MARKETING MANAGEMENT IN THE
 ENTERPRISE**

The aim of the article is to examine the specification and marketing management procedures applied in the activities of

businesses; disclosure of the impact of management based on marketing tools; study the role of the systemic use of the complex components of marketing to attract the attention of consumers to the product and the company.

Market economic conditions give rise to a competitive environment in which there is a struggle between the manufacturers for selling their products. To this aim, producers must be of interest to consumer goods. One of the factors to solve this problem is to ensure the management of business entities in using marketing tools. The task is – the conquest of certain market segments. Therefore, management of the company, first of all, should be directed to the study of consumer demand. In accordance with consumer needs goods are produced, real prices are determined, an effective marketing is organized. Communication activities include the possibility of using advertising, promotion, personal selling, sales promotion, public relations.

It have been disclosed procedures through which companies use marketing management in its activities: analysis of internal and external environment; the formation of an information system; selection of target market segments; development of the marketing mix; organization of the planning system; the construction of the company's organizational structure; formation programs; control software. It has been determined that in the competitive environment of the enterprise's profitability may be provided by its management, which is based on the marketing media. The influence of systemic use marketing mix components to attract the attention of consumers to the product and the company has been grounded.

Scientific novelty is the integrated use of certain marketing management procedures at the company in a competitive environment, that allows to produce products to meet the needs of consumers, to implement them and make a profit.

The results of scientific research can be used in the formation of the organizational structure, establishing in it the control-based marketing tools.

Keywords: marketing management, market segments, marketing mix, corporate structure, information systems, software, control, scheduling.

Chumak O., Andryshchenko I.
**INFORMATION AND METHODOLOGICAL
 BACKGROUND TO ANALYZE EXPENSES OF
 CATERING TRADE COMPANIES**

In order to assess efficiency of management of operating activity expenses at catering trade companies by means of systematization of analytical researches it is suggested to apply theoretical and methodological provisions in regards of forming information and analytical background to manage operating activity expenses at catering trade companies. The suggested approach allows conducting comprehensive assessment that is based on the developed logical and structural model of analytical expense management including: purpose, forming of information flows, analytical methods and instruments, system and analysis of factors and results reporting. Two directions represent the above-mentioned model, namely: stages and technology of analytical management (expansion procedure of the analysis and determination of its sequence). With this purpose, it is recommended to present information background systematically in a form of tables containing database to conduct analysis and tables reflecting results of analysis.

The integrated approach based on exploration of the whole process of resources consumption in connection with analysis of other indices of catering trade company activities underlies the methodology to analyze expenses. The utilized approach enables to supplement the set of

elements of the system to manage expenses with methods of economic and mathematical modelling which provides the possibility to forecast level of expenses respecting dynamics of the external environment in order to seek the most rational resources consumption. In this regards the determined (functional connection is assumed) and stochastic (functional connection is absent) factor systems were developed. To conduct the determined factor analysis of the level of operating activity expenses it is suggested two models over the connection of resulting factor with indices of efficient usage of active capital assets and labor of production personnel.

Multiple-factor economic and mathematical model to determine quantitative influence of factors on the level of operating activity expenses and reserves to decrease the level of operating activity expenses and its forecasted volume.

Keywords: expenses, analysis, model, analytical management, determined analysis, stochastic analysis, factors.

Rubish M.

BUSINESS ENTITIES MANAGEMENT IN INVESTMENT AND PROJECT ACTIVITY

This article is devoted to the peculiarities of investment projects identified prospects of information technology and information environment monitoring as a tool of management. Conclusions about the importance of providing information to business entities and the use of advanced information technology to improve the process of investment projects.

The purpose of the article is to consider the particular investment planning and basic forms of innovation management, the possibility of improvement

Investment planning is an important part of the investment process, which actively influences the development of scientific and technological progress and its implementation in various sectors of the economy. Through investment planning implemented advanced technological and design decisions that ultimately determine the effectiveness of investments and solve many tasks.

An important task today is to use all features of modern information technologies, and the application in practice of specialized programs in the field of investment planning and creation of regional database of investment opportunities and needs of cross-border region to address common problems.

The rapid spread of system management investment projects associated with the development of computer technology that make it possible, along with network management practices to use other integrated approaches focused on electronic information processing.

In order to promote the project activity within the CBC a region priority is to create a common information space in areas of joint operational programs through the media and Internet-resources, the creation of specialized Internet-resources and databases of individual projects and generalized development programs.

Investment Projects Management today is one of the most relevant and progressive management technologies that continue to evolve. Summary of management approaches to the regulation of joint projects indicates that the current important task is to use all features of modern information technology and the application in practice of specialized programs in the field of investment planning and creation of regional database of investment opportunities and needs of cross-border region to address common problems.

Keywords: investment, innovation, investment projects, information technology.

Gazuda S., Voloshchuk N., Docines I. METHODOLOGICAL APPROACHES TO RESEARCH OF SMALL BUSINESS AREAS

In the article the scientific and methodological approaches to the research of small business areas are studied. Outlined the important role of business in ensuring of economic development, welfare and formation of a viable environment for the regions of the country and its population. In the terms of the urgency and increased attention to the development of the business environment and the efficient functioning of its economy, there is emphasized the need for synthesis, formulation and outlining of the scientific and methodological approaches to the study of small business to assess activity of economic entities, identify issues its growth and to identify priority areas of development. It is noted that the study methods of research issues of the development of small businesses in the process of synthesis and selection is conditional upon the availability of information materials, specific conditions and selection of a particular direction of research. The necessity of using the totality of methods and techniques, including the use of monitoring approaches in the study of phenomena and processes of formation, functioning and future development of small business is justified. It will provide a comprehensive analysis, evaluation and justification of the results and provide an opportunity to identify specific patterns, trends and dynamic changes in the period. Outlined the importance of using correlation and regression analysis method that will make possible to determine the influence of objective and subjective factors on the development of small business. In the article there is generalized the set of principles, including methodology, situational, strategic targets. It form certain rules of criteria of measuring the current state and prospects of the business activity in the region. In the article there is noted the importance of using primary methods (gathering information, learning sources, observations, surveys, etc) and secondary methods (processing, quantitative and qualitative analysis, their ordering, scaling, etc). The third type of methods is represented by verification techniques that allow you to check the results.

Keywords: scientific and methodological approaches, research in small business, monitoring approaches, a set of methods and techniques, generalization, ordering, comprehensive analysis, evaluation

Korchevska L.

SYNERGETIC APPROACH TO THE MANAGEMENT OF ECONOMIC SECURITY OF ENTERPRISE

The article considers the economic security of the enterprise as an open dynamic system with complex institutional forms and the relationship between them. It is characterized by non-linear nature of the development and the phenomenon of synergism is observed in them. The economic security of the enterprise consists of many elements. They combined into a single structure with the help of their properties and the relationships between them and also they functions in a certain environment. Category «energy», «entropy» and «synergy» has been clarified. Synergistic effects are generated by utilizing entropy of the system processes. This has been proved by means of a process approach IDEF0. Four basic concepts of the process approach: «Control»; «Input»; «Output»; «Mechanism» have been discussed. Business process model based on entropy and synergy has been built. Synergistic principle: minimizing of production entropy and maximization of production synergies has been formulated. Three types of synergistic effects as a

result of management actions: functional (this result equivalent to the sum of the component parts), positive (this result of more than the sum of the component parts) and negative (this result of less than the sum of the component parts) have been considered. Synergistic effects are reflected in the financial, production, marketing and other operating results of enterprise. And they reflect the level of economic security of enterprise. The high level of economic security of enterprise will depend on the mechanisms that cause synergistic effects. And the ability to establish coherent and coordinated relationship will lead to cooperative processes. The study enabled the author to give a proper definition of synergistic management of economic security of enterprise. This resonant influence of subject of management of economic security on the mechanisms of the inner self-organization and self-disorganization of object of management of economic security with the help of amplification or attenuation of the corresponding feedback, which will neutralize the threat and activate opportunities by utilizing entropy and turning it into a synergy (creating of positive synergistic effects and leveling of negative synergistic effects) in order to maintain the dynamic equilibrium of the enterprise as a socio-technical system.

Keywords. Synergistic management, economic security of enterprise, energy, entropy, synergy, business process, functional, positive and negative synergistic effects.

Boginska L.

ECONOMIC BASIS FORMATION AND USE OF RESOURCE CAPACITY BUILDING ENTERPRISE

Issues and problems of construction company resource potential efficiency are considered in the paper. Estimation of available resource potential is proposed to determine expenses incurred by company buying production resources. The economic essence of category "construction company resource potential" was revealed, its components were distinguished and its description was given. Branch peculiarities of construction company resource potential were found out.

As a master link of economic complex, enterprise concentrates all production resources in itself. The main economic processes are developed here, national wealth is created and increased, society national income is formed, solution of economic and social tasks is provided, production and social relations are developed. Consequently, objective estimation of company production capabilities as well as characteristics of their resource potential are of great significance for making decisions. Analysis of company resource potential includes investigation of its each component.

Resource potential has a range of specific features. First of all, integrity, meaning that it is possible to achieve the final result of its functioning – product output, only when all potential elements are available. Also such peculiarities as: interchangeability, element interconnection, ability to make the newest scientific and technological progress achievements, flexibility and adaptability to products, to variable economic and production and technical conditions. Study of these mechanisms becomes a production efficiency management tool, encourages leap forward in production renovation, investment policy, flexibility mechanism discovery that allows reducing public manufacturing expenses and increasing public abilities in satisfaction of needs.

Production resources, consisting of labour resources, major means, material resources; financial resources, innovative resources, forming independent categories have to be included in the company resource potential structure.

Basic theoretical statements connected with solving the problem of construction company resource potential formation and use allow to increase resource stability, and, as a consequence, construction company competitiveness under the conditions of increased external environment instability.

Keywords: resources, potential, construction, companies.

Bazyliuk V., Obertan D.

THE FEATURES OF RESOURCE PROVISION COMPANIES OF PUBLISHING AND PRINTING ACTIVITY

The article is dedicated to the features of resource provision companies of publishing and printing activity. The state and level of resource provision companies of publishing and printing activity were analyzed and they mostly depends on suppliers, prices, assortment of material or technical resources and others. It was determined that the largest specific weight in the structure of the material costs of the industry have paper and cardboard. The level and trends were analyzed of provision companies of publishing and printing activity with national paper and cardboard. It was considered the main problems of the cellulose-paper industry, which prevent increasing amount of output products. It was researched the provision companies of publishing and printing activity with other printing materials and was found that it is carried out mainly by imports. Companies of publishing and printing activity has a high dependence on foreign equipment. Since the circumstances of provision companies of publishing and printing activity with equipment of national production are extremely poor and can not meet existing needs. It was determined that the investment provision of companies of publishing and printing activity is mainly due to the activities of private companies that are actively raise funds for the formation and renewal of main capital. The features of current realities were analyzed and was described the list of subjects that form the current trading network of publishing and printing activities. The approach was formed to group the factors of production in publishing and printing activities. Based on expert evaluation, it was suggested a graphical interpretation of provision companies of publishing and printing activity with factors of national production. It was determined the main obstructions in development of publishing and printing activities in Ukraine, which are: fragmentation of certain infrastructure, lack of cooperation with academic and research institutions, limited opportunities to raise funds, excess of supply over demand services for them, high dependence on imported raw materials and equipment.

Keywords: resources, resource provision, publishing and printing activity and factors of production.

Zbarska A., Shpak A.

CONDITIONS OF HOUSEHOLDS PEASANT COOPERATION

The role and place of cooperation in agricultural sector of economy were discovered. Ways of further development of cooperatives and main types of perspective cooperative structures and priorities of agricultural cooperatives development were determined.

Organizational and economic mechanism of development industrial and service cooperatives in agricultural production and its importance for national economy were grounded. Trends of rural development cooperative processes and an influence on these processes by internal and external factors were elucidated. In article was paid attention on the business activity effectiveness in cooperation, the role of cooperation for increasing effectiveness of agricultural production. It was determined that in the analyzed period in Ukraine the number of service cooperatives, for their species composition, was

significantly increased. The only exception is processing cooperatives and group of other cooperative formations which number was a little bit reduced. Thus, the structure of cooperatives was transformed.

Keywords: cooperative, transformation, development, priority agricultural, development, reform, integration.

Gutsalyuk O.

THE ECONOMIC JUSTIFICATION OF THE PROCESS CREATING A CORPORATE INTEGRATION ASSOCIATIONS

Proved the need for additional justify and development of theoretical and methodological support of assess the feasibility of the formation of corporate integration associations, as well as the choice of integration options of integration. Generalized approaches to economic evaluation results of corporate integration associations creation (consolidated assessment of the book value of JSC - CIA future participants, evaluation of cash flow CIA time; strategic analysis of competitive advantages, reduce transaction costs forecasting, evaluation of consistency CIA formation of the general corporate strategy, evaluation by modified Altman Z-model). It was established that the existing scientific and methodological approaches to solving this problem are focused on certain more or less typical situation in which priority is given to the account of the impact of certain factors that determine the dynamics of corporate integration (market and competition, production technology, internal corporate, financial, etc.).

Overviewed composition of sources providing additional revenue from corporate integration (synergies, savings from the elimination of duplicate administrative functions; potential revenue that can be derived from reducing the cost of sales; savings that can be obtained on the growth of scale and more efficient use of resources, savings on tax payments, savings on investments, potential income from increased diversification integration association, additional income from the simplification of credit resources, the merger of the company; additional revenue growth stock quotes).

Established specialities of economic substantiation of creation of corporate integration associations, namely the need to determine the economic benefits and cost calculation synergistic effect of the integration process; the need to identify a motive integration, benefits and identification of participants; formation during the integration of specific tax, legal, personnel and accounting issues; need to consider the uneven distribution of benefits of the integration between the parties to this process; the need to analyze the market situation as a whole, in order to provide the appropriate actions of competitors.

Determined conditions and restrictions on economic justification of the process of formation of corporate integration associations. Considered economic conditions and limitations on the choice of strategic partners in the formation of corporate integration association.

Keywords: joint stock company, integration, assessment activities, corporate integration association, synergy.

Talavyria O.

ASPECTS OF ECONOMIC DEVELOPMENT STRATEGY OF ENTERPRISES

This article provides a comprehensive analysis of the economic development strategy of the company and discussed the conditions under which the company is economic development. Business Strategy defined key economic objectives and, in turn, defines a niche market, to create infrastructure to adapt the company to the environment and to ensure internal coordination.

A state of the company, which allows us to formulate the main task of economic development strategy of the company. This organization process stable succession of states 1-2-3-1. Difficulty development and management determined the influence of the environment on the basis of which is necessary to ensure the stability of the process. The features of the environment in the system of market economy are: the interconnectedness of the factors affecting the organization; the complexity and number of factors that the organization must respond; mobility environment, understood as the rate at which it is changing; uncertainty, which is regarded as a function of information about a particular factor, which owns the company, and the degree of confidence in it.

The economic strategy of the enterprise - a set of interrelated and interdependent elements, which are connected only global goal - to create and maintain a high level of competitive advantage.

Keywords: elements, growth, enterprise development, market strategy.

Demkiv K.

ORGANISATION OF ECONOMIC ANALYSIS OF BUSINESS ACTIVITY IN THE MARKET OF ANTIQUES

Properly chosen and adapted to the needs and characteristics of both – the entity and the market in which it operates, organizational system of economic analysis is a prerequisite for effective management.

The economic literature identified two organizational systems of analysis - centralized and decentralized. However, for companies operating in the market of antiques (including their size, needs and opportunities), the most common is decentralized system of economic analysis, which is characterized by maximum proximity to the management process.

Planning of analytical process is one of the main components of the proper functioning of the chosen organizational system of economic analysis. There are: overall planning, which provides a plan for comprehensive business analysis and thematic planning that provides programming for thematic analysis of the most problematic aspects of business activity.

Stages of organization of economical analysis are determined by plan and program of analytical process, namely by the goals and objectives established by these. Agreeing with leading scientists and economists Chumachenko M.G., Butynetsem F.F., Kupalovoy G.I., Datsiy A.I., economic analysis is a complex process consisting of three stages (preparatory, primary and final) that make up its organizational structure.

The preparatory phase of the analytical process includes: defining the subject and object of analysis, analysis of goals and objectives; assembling a plan and program of analysis including time schedule of implementation of analytical work; definition of responsible persons which are responsible for analytical work; informational and methodological support of analysis.

The main stage provides implementation of developed plans and programs, which consist of: processing of received information; identifying factors which are affecting the selected system indicators, followed by the determination of deviations between planned and actual performance; detection of previously unused reserves in order to enhance the efficiency of the company in the future.

The main feature of the final stage is drafting of analytical report, whose main objective is: mapping the real state of the company; the level of performance of the plan and program; assessment of identified factors that influence

the analyzed indicators; providing opinions and proposals on identified deficiencies, to improve the enterprise.

Monitoring of the management side, the implementation of the measures and proposals outlined in the analytical report, will give an opportunity to avoid errors and inaccuracies of prior periods in the future.

Keywords: enterprise, antiques, collectibles, analysis, analytical process, plan, program stage.

Belko I.

STRATEGY OF AGRICULTURAL ENTERPRISES UNDER UNCERTAINTY OF MARKET ENVIRONMENT

The purpose of the study which is to identify the scientific approach to development strategies for the development of agriculture in the region as a market economy, as well as recommendations for improvement. Research interpretation of the term "strategy" showed that the process of forming general perspective direction of development of enterprise-based definition qualitatively new goals, harmonization of domestic business opportunities with environmental conditions and develop a set of measures that ensure their achievement. Determined that strategic management for domestic enterprises is essential. First, it contributes to a dynamic equilibrium with the environment. Secondly, its use is associated with finding ways to survive in a market success factors and new businesses in a competitive environment. At present, most farm managers in strategic management is the most difficult and needs careful study.

The analysis showed that agricultural production in the Khmelnytsky region for the past five years has increased in comparison with the regions is at best decent place. After all, in Khmelnytsky oblast contains about 4% of all farmlands in Ukraine. Determined that in the animal based on a field fodder production, natural pastures, food industry wastes, production of animal feed industries are major meat and dairy cattle and pigs. Developed as poultry, sheep, rabbits, beekeeping, fishing. In the developed program of agriculture Khmelnytsky region in 2012 - 2016 years, within which certain activities intensify livestock industry, which are based on the establishment of specialized arrays of breeding stock, competitive dairy and beef cattle, increasing the share of hybrid and local young pigs. It is supposed to change the structure of the main herd towards increase in beef cows and the reduction of dairy herds to compensate for increased productivity.

All activities must farms must be based on accurate and verified knowledge of the target market needs and consumer demand, evaluating and taking into account production conditions in the near future and for the future. Formation of development strategy of agricultural enterprises should be based on: ensuring permanent improvement of product quality, its attractiveness to the consumer; optimizing the available supply of goods and consumer prices; creating an efficient distribution network based on stable contacts with intermediary trading companies and agencies; take account of specific national circumstances and demands of consumers in different regions.

Keywords: strategic management, development, business strategy, strategic plan, management decisions.

Voloshenko S.

INTERACTIVE MATRIX OF THE CORRELATION SWOT-ANALYSIS IN THE DEVELOPMENT AND ANALYSIS OF ENTERPRISE STRATEGY

The paper presents the author's conceptual ideas on the implementation of SWOT-analysis in business strategic planning.

It is been considered that the analyzed analytical method has a number of disadvantages. So, to minimize a subjective factor and increase the opportunities of structuring data it is necessary to modify the system giving it the wider interactive features. These can turn it to a model basis for the quantification of determined segments of the SWOT-analysis matrix.

Two variants of building the SWOT-analysis matrix which enable to correlate segments between each other were considered. The necessity of understanding the clear distinction between segments levels of influence and implementation of proper distribution of the studied characteristics of a functional system is indicated.

The simulation of a matrix in space enables to assess the interactivity in time determinants, or to fix dynamics.

It's proved that the use of analytical methods to identify the dynamics and trends is caused by a number of disadvantages, so to minimize the subjective factor and increase the possibilities of structuring data it is necessary to modify the system giving it the wider interactive characters.

It is emphasized that in assessing the level of importance of matrix factors of analysis it is advisable to apply the system of calculating the profitability of a particular event transformed in the coefficient utility factor (CUF), or the factor of influence on the company expressed in monetary terms.

It is proved that synthesis of factors of strengths and weaknesses, threats and opportunities is only a preparatory stage for the implementation of SWOT-analysis, and the main task is the formation of future development strategy in the context of a particular situation. However, if the advantages and disadvantages are the characteristics of the modern state, the opportunities and threats are the cause-effect features in the future.

The formula of utility factor for the measurement of the degree of the importance of matrix factors was invented by the author. The functions and principles of the researched method of analysis were specified.

Keywords: SWOT analysis, factors, modeling, evaluation, interactivity in time of determinants, matrix modeling, factor utility, functional system

Serbinova K.

TARIFF POLICY AND IMPROVEMENT OF THE URBAN ECONOMY EFFECTIVENESS

The article is about of the approach that the objective consideration of the effective tariff policy is impossible without establishing appropriate criteria for evaluating its condition. It is well-proven that the consumers of services of enterprises of municipal economy must be examined not only as an object but also as a subject of tariff politics.

For the enterprises of municipal economy two criteria of efficiency are offered. First of them is *optimization criterion* of demand which defined as to the minimum module of rejection of operating level of tariff from a level which the provides max profits of enterprise taking into account the corresponding level of payment of the rendered services. Second is *optimization criterion* of supply which defined as correlation of the set level and economically reasonable level of supply.

For consumers two criteria are offered too. First is an estimation of quality of services, which obtained by means of qualimetric analysis of the sociological questioning. Second is correlation between the rates of tariffs change and the rates of change in household income.

For regulative organs has been proposed integral criterion that must take into account, from one side balance of interests of enterprises of municipal economy and consumers of services, and another side - cooperating of the price mechanism with other mechanisms of increase of efficiency of municipal economy. Realization of such approach provides introduction of concept of conditionally-actual level of tariff to the corresponding term, and use of indexes, that characterize two groups of factors that influence on the pricing. There are administrative, organizational, management, technical and technological, market factors, in the first group. The second group of factors includes an inflation component in tariffs, and also change of wage level in some industries.

The positive dynamics of values of such criteria will answer the increase of efficiency of functioning of the corresponding system, and a negative dynamics, opposite, will answer the decline of level of efficiency.

Keywords: tariff policy, efficiency, municipal services, the evaluation criteria.

Section 5. FINANCE AND BANKIN

Gordienko L.

AN ESTIMATION OF FINANCIAL PROVIDING OF SOCIAL SPHERE IS IN UKRAINE

In this article consider the main directions of financing of social branches. Taking into account fast changes in the social sphere of the country and regular increase of social standards, the article identifies a necessity of changing priorities of the social policy, first of all, problems of financing the social sphere and formation of priority directions on improvement of this system. The main problems of financing the social sphere are: low targeting in social support provision; distribution of social transfers is unfair; provision of most social benefits takes place without consideration of incomes; lack of monitoring of consumed benefits as well as incomes of consumers of these benefits.

The article shows that the main problems of financial provision of the social sphere are: insufficient volumes of budget funds for financing the social sphere, financing practically all items of social expenditures in a smaller volume than it is required for the existing social support of the population and absence of mechanisms of ensuring quality of social services.

He identifies problems related to financing the social sphere and suggests the ways to solve them. The use of integral index of efficiency of public welfare of population is offered, with the purpose of estimation of effectiveness of social charges.

Keywords: budget, expenses, population, social sphere, social services, financial security.

Kushnir Yu., Molnar O., Madjar R.

THE MONTH'S BUDGET OF THE STUDENT OF UZHGOROD UNIVERSITY (FROM 9 FEBRUARY TO 9 MARCH 2016 YEAR).

Firstly, the students are one of the most disadvantaged social groups. Researching of the students' budget show their financial condition, the need for social protection. Secondly, the students are future specialists and their behavior with money and their money habits as students will affect the financial condition of the graduates in the future.

The main parts of the student's income are pocket money (43,3%) and scholarship (26,6%) – in total 70,1%. The salary in the structure of income is only 9,2%. The incomes of this structure can be characterized as dependent from other people and from the state.

The main items of the student's expenses are: food and eating out – 19,3%, clothing and footwear – 11,2%, transportation costs – 10,7%, gifts (mainly because of the holiday on March 8) – 9,9%, the rental of property – 8,7%. The cost of health care – 5,4%, alcohol and cigarettes – 0,3%. On average, the 92% of incomes were spent.

Being aware of the main financial mistakes helps you to get your budget under control, increasing savings. The main financial mistakes include: a disinclination to leave the "comfort zone"; an unwillingness to improve their financial literacy; the desire to protect themselves from the financial affairs; the cohabitation without discussing the financial matters; the inattention to the property and health; the excessive debts; shopping to lift the mood; the inability to distinguish between wants and needs; the desire to look 'better than other'; the unwillingness to budget; the ignorance of the balance on their accounts; the investment of money using false names; the preference of certain investment objects; the hope for the pension system; the insufficient use of compound interest with the aim of saving; the unwillingness to seek the professional financial help; the misuse of time; the reduction of fees and prices; the provision of free servings; the refusal of vacation; the ignoring of the opportunities to acquire new knowledge; the inability to negotiate; the lending money to relatives, friends and acquaintances; the excessive material help to grown up children; the thoughtless charity; the tendency to group thinking; the management of the family budget with one family member.

In the future it is planned to investigate the youth's budget of different ages and regions.

Keywords: personal finances, incomes, expenses, savings.

Shulla R., Povidachyk M., Popyk M. USAGE OF MODELS OF INTEGER LINEAR PROGRAMMING AS A TOOL FOR OPTIMIZING EXPENDITURES AND FINANCIAL RESULTS IN THE CONDITIONS OF COMPLEXITY OF TECHNOLOGICAL PROCESS

The article is dedicated to improving the model of optimization of cutting plan of raw materials for enterprises of sawmill industry, immanent feature of which is multivariate and complex nature of technology and production, which was highlighted by the authors in previous scientific papers. In the developed model the structure of the objective function on the basis of the approach "stepwise calculation of costs" Albach / Jacob disease was improved, namely the isolation of some variable amount of first and second stage of cutting of raw materials that allows to reduce the number of variables of the objective function of optimization model in several orders and, therefore, create the prerequisite for applications of linear programming using modern software.

Proposed to date in the domestic and foreign literature optimization models for the sawmill industry allow to form the optimum cutting plans of raw materials only in the presence of a limited number of alternative cutting schemes (the variables of the objective function), which is typical for sawmills producing a narrow and stable time range edged lumber. If the production sawmill program is characterized by variability in time, a wide range of products or the way the company uses plain sawing method of cutting of raw material, the number of alternative cutting schemes can increase substantially.

In this article, the authors solved the problem of decomposition of such an integrated element as "cutting scheme of saw raw materials" into components so that it is possible to reduce the number of variables of the objective

function to an acceptable level, creating, in turn, the prerequisites for an effective solution of the optimization problem using available today the market for software products.

The main idea of the proposed author's approach lies in the fact that in the conditions of use of plain sawing method of cutting of saw raw material as a variable target function is not seen cutting scheme as a result of combining alternative first saw, second saw, but alternative mounted saws 1 and 2nd saw. It decreased in numbers has allowed the number of variables of the objective function for several orders of magnitude.

Keywords: profit margin, marginal costs, integer linear programming model, cutting plan of raw materials.

Pozdniakova L.

ESSENCE AND MAINTENANCE OF INSURANCE SYSTEM AS SOCIAL AND ECONOMIC CATEGORY

Nowadays, there is no doubt of the need of radical reforms in the insurance sphere. A basis of practical realization of reforming of insurance system is its in-depth scientific study. Insufficiency of judgment of essence of insurance system, the study of processes of its transformation from positions of the anthological direction, comparison of quantitative characteristics promoted creation of a weak basis of knowledge in this sphere.

The critical analysis of scientific works on research of insurance system had indicated that among scientists there is no single point of view at the definition of economic essence of insurance system. Using the methodology of system approach, in this research was suggested new advanced author's definition of insurance system. The insurance system was considered as dynamic integrity which has a certain structure, consists of the interdependent and interconnected making elements, each of which can be considered as separate system. The insurance system carries out function of redistribution of cash flows for the purpose of insurance protection, or establishment of certain social standards. In article the architecture of insurance system is also defined and its structural elements are allocated: system of commercial insurance and system of social insurance.

Identification of insurance system as social and economic category is carried out by means of definition of its functions and social effect which is reached by society thanks to functioning of system. It is proved that the social effect of system of commercial insurance reveals not only at the level of protection of property rights of citizens, but also at the level of national economy. The social effect of social insurance system reveals at stabilization of development of a social production and ensuring social protection of the population.

The conclusion is that effective functioning of insurance system depends not that much on optimization of financial and economic processes, as on adaptation of system to unpredictable changes of its internal and external character.

Keywords: insurance system, system of commercial and social insurance, functions and role of insurance system.

Korotajev S.

OPTIMIZATION OF PARTICIPANT'S INCOME IN ASSIGNMENT OF HIS SHARE IN THE CHARTER OF THE FUND

The article describes the approaches to the optimization of the Belarusian Party of income, decided to obtain funding for his share in the authorized fund of Belarusian organizations, in particular business entity. The features of accounting and legal support member out of the business entity and his selling of the share in the authorized capital have been analyzed.

Since in case of coming out the member's share is transferred to the company, which must dispose of it accordingly (sell, redistribute among the remaining participants, cancel) we believe that as a source for the calculation released from the company party the real value of the share should be used as the nominal value of the share - contrpassive account 81 "Treasury shares (shares in the authorized capital)", in the remaining part - other ownership sources of the company (except for the authorized capital). Our suggested version of the account convenient in the sense that when it is used in accounting in 81 "Treasury shares (shares in the authorized capital)" the nominal value of the share of out-party is fixed, at which the company should make a decision.

The main criteria that can guide the participant taking the decision on the assignment of his share in the authorized fund of a business entity are as follows: the amount of money that the participant will receive his share at the assignment; a period during which the participant will be able to receive payment for the concession to them of his share in the authorized capital of the company; easy documentation of participant assignment of its share in the authorized capital; the need for the submission of tax declarations (calculations) of the income tax on individuals (for individuals).

Keywords: optimization of earnings, statutory fund, economic society, the organization, the nominal value

Section 6. ACCOUNTING AND AUDITING

Popovici A.

ACCOUNTING ISSUES REGARDING TEMPORARY CONSTRUCTIONS AND PROVISIONAL DEVICES

Temporary premises/structures and special equipment represent one of the main accounting items of any entity performing construction works. The present Article deals with major issues arising when it comes to accounting of such premises/structures and special equipment:

- identification of items to be included in the composition of premises/structures and special equipment;
- recognizing and assessing the premises/structures and special equipment;
- accounting of entry operations and putting into use/commissioning the premises/structures and special equipment;
- computing wear and tear of premises/structures and special equipment;
- displaying data on premises/structures and special equipment in the Financial Statements.

The article covers key accounting entries associated with temporary premises/structures and special equipment, accruals and deducing depreciation of such in compliance with the requirements set forth by the new standards.

Keywords: construction contracts, temporary premises/structures and special equipment, depreciation of temporary premises/structures and special equipment, depreciated book value, probable residual value.

Drozdova O.

ACCOUNTING OF TOTAL MANUFACTURING COSTS: METHODOLOGICAL ASPECT

In the conditions of a competitive market economy, the basic motive for economic activity subjects is to maximize profits. In order to receive the maximum income depends on how the enterprise manages the costs. For implementation the effective pricing policy is necessary to optimize the structure of the cost elements of production costs. The methods of accounting and distribution of total manufacturing costs is debatable nowadays. There is a need to investigate this

problem, primarily paying the attention on particular problems treatment of total manufacturing costs distribution, improving the methodology of their accounting. The problems of total manufacturing costs distribution is caused by need for reliable definition of the production costs and profitability. In conditions of scientific and technical progress the tendency is traced to increase the specific weight such costs in the structure of production, that stimulate the search for effective methods of their distribution. The approaches of domestic scientists to the methodology of total manufacturing costs distribution are analysed in the article. The complex of factors influencing on the formation of the production cost and the structure of certain cost elements has been determined. The content of decrees about accounting policies of enterprise regarding to the regulation of the production cost formation procedure and total manufacturing costs distribution has been characterized. The analysis of the content of public decrees about the accounting policy indicates that information of the manufactured product cost, formed by the accounting system, does not fully take into account the whole range of total manufacturing costs. The elements of accounting policy about the total manufacturing costs have been proposed. The possible approaches to the selection of the basis of distribution of the total manufacturing costs in the form of the algorithm, which is the basis of academic reflection of distributed transactions of the total manufacturing costs and the definition of the production cost realization are generalized and systematized. The proposed algorithm for selecting the basis of distribution is possible to implement to all enterprises, regardless of the type of economic activity. This algorithm of the total manufacturing costs accounting takes into consideration the peculiarities of the technologic process, the structure of industrial production costs, the fulfilment of the plan of finished products realization and creates the preconditions for modelling the methodical accounting support of the total manufacturing costs distribution.

Keywords: production cost, total manufacturing costs, total manufacturing costs distribution, distribution base.

Kecarthur G.

CURRENT LIABILITIES: ECONOMIC ESSENCE, CLASSIFICATION AND EVALUATION

The scientific article is devoted to disclosure of economic substance, the classification and measurement of current liabilities. The problem of the study is the need for correct classification and evaluation of ongoing commitment to ensure the financial stability of the enterprise. Bringing the legal base and taking into account the conceptual apparatus ongoing commitment to international standards. This article analyzes the writings of the leading Ukrainian and foreign economists.

Proceedings of these scientists became the basis for further, more detailed study of current liabilities, their primary accounting and the impact of recorded liabilities on the financial condition of the enterprise, the definition of the problems correct evaluation and classification.

The article analyzes the economic substance of the current liabilities on different approaches and attitudes, namely, according to MSFU, Laws of Ukraine, positions of Ukrainian and foreign economists. The place and the effect of current liabilities on the financial stability of the enterprise and their place in the balance sheet in the form of F-1. Financial and economic activities of enterprises gives rise to many kinds of commitments and a large number of creditors. This requires further study the issue of classification of obligations, as well as improving it by additions and clarifications. The different approaches to the classification of current liabilities. Conclusions are given in Tablitsi2

The regulatory accounting framework in Ukraine regarding the evaluation of fluid in total liabilities corresponds MSFU, but has a number of distinctive features. In N(S) of A is not clearly formed idea of the relative assessment which would reflect the current commitments, so made a comparative analysis according to N(S) of A, the Law of Ukraine "On Accounting and Financial Reporting in Ukraine" and the conceptual framework.

The study found different classification attributes commitments. Detailed classification of liabilities enables a deeper understanding of their essence, and also helps to internal and external users to obtain comprehensive information on the obligations with a view to their optimization. Solving these problems will reduce the negative impact of various factors that form the basis of quality of accounting and analytical information for the effective management of the enterprise and improve the future financial condition of the enterprise.

Kravchenko O.

THE CONCEPT OF VALUATION OF THE ASSETS OF BUDGETARY INSTITUTIONS: METHODOLOGICAL AND ORGANIZATIONAL SUPPORT

In the article the author investigates the conceptual aspects of the valuation of the of non-current and current assets of budget institutions. The questions is investigated on the example prevailing practices before 2015 and the current the modern practice of the valuation of assets in national and international accounting. This gave the opportunity identified main issues and functions valuation of assets. The information about the basic types of valuation and original cost of assets value of non-current and current was systematized depending on their income. Is considered the problem of evaluation of assets at the balance sheet date and method of their revaluation. The recommended areas of evaluation, which are disclosed in the accounting policies of budgetary institutions in the context of quantitative and qualitative indicators. of determining of the fair value and the methodology of the revaluation of assets.

Keywords: valuation, assets, valuation date, original cost, fair value, revaluation, recognition, budgetary institutions.

Ovcharova N.

THE VALUATION OF BIOLOGICAL ASSETS: PROBLEMS OF METHODOLOGY THAT THE ORGANIZATION

The article describes the methodological framework for accounting of biological assets of agricultural enterprises of Ukraine. The main purpose of the article is the study and synthesis of the main approaches to the valuation of biological assets in the accounting system with the aim of identifying promising areas of their development. Determined that the implementation of the assessment of objects of biological assets is one of the most important prerequisites for the formation of the accounting system with accurate and relevant information necessary for the management of agricultural enterprises. In the accounting system, the evaluation of the same object of biological assets can be accomplished through the use of different methodological approaches, depending on the requests of users and their goals. The main attention is paid to the problems of assessment of biological assets: it classifies key aspects of the valuation of biological assets according to their classification, ways of income and the main stages of the accounting process. Reviewed and analyzed the basic methodological approaches to the valuation of biological assets. It is noted that in domestic practice features of assessment of biological

assets arose from the classification of biological assets, sources of their receipt and the valuation date.

Determined that importance for further development of relevant information provision on the cost of biological assets is their valuation at the balance sheet date. The article suggests the algorithm of assessment of biological assets at the balance sheet date, sformirovannye in the framework of the two approaches taking into account existing conditions and limitations, the use of which will enable to make reasonable decisions regarding method of accounting of a biological asset at the balance sheet date. The author, based on the analysis of key factors influencing valuation of biological assets the main problems arising from the farms in their assessment in the context of organizational, informational, normative and methodological aspects. Revealed contradictions regarding the valuation of biological assets at fair value.

Keywords: biological assets, valuation of biological assets, the fair value, the valuation at the balance sheet date.

Kochut I.

ACCOUNTING AND ANALYTICAL SUPPORT COSTS ON RENEWABLE TYPES OF ENERGY IN UKRAINE

Energy is one of the most important sectors of the Ukrainian economy and a key element of modern transformations is the creation of markets of energy sale with the purpose of support the national economy. During the decades, the energy prices were lower than production costs even so for different groups of consumers were granted large subsidies.

Alternative energy sources are non fossil energy sources which permanently or periodically appear in environment such as wind and solar power, geothermal, hydrothermal, wave energy and tidal, hydropower, biomass energy, landfill gas, gas of sewage treatment stations, biogas. Ukraine plans to produce 11% of electricity from renewable energy sources by 2020. At least such goal has been taken by the country

joined to the European Energy Community. These all means that the government plans to continue its move towards to energy independence and reduce gas consumption and purchase natural gas from its Russian partner.

Cost accounting at the power lines enterprises is grounded by improvement tendency the methods of cost accounting at the power lines enterprises, the practical use of which will allow to create necessary conditions for the rational management and control after the use of resources of power lines enterprises.

On renewable energy enterprises should be applied such system of cost accounting, which provides the information needs for management of these enterprises. Thus all changes in the process of accounting and economic analysis reform must be introduced according to the formation of appropriate preconditions that display a certain stage of the revolution of market management system, which is able to ensure consistency of system development of accounting and economic analysis.

Direct costs of renewable energy are directly related to the production of a certain type of product, and therefore to its cost price they are directly included under the relevant documents.

Indirect costs of renewable energy are generally associated with the production of several types of products and for this reason they can not be directly attributed to the price cost of a product or other product unit cost. They are included to the price cost of separate species. Total manufacturing costs belongs to these costs.

In the conditions of a competitive environment, the enterprises analyze their energy intensity of production and in the case of their critical level consider variants of transition to alternative energy.

Keywords: production, renewable energy, globalization, costs, rationality, energy intensity.