

## ABSTRACTS

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UDC 338.24+621

### MECHANISM OF ECONOMIC SECURITY MANAGEMENT OF AN ENGINEERING ENTERPRISE BASED ON WEAK SIGNALS

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**Research methodology.** The research has been conducted to elaborate the economic security management mechanism of engineering enterprises on the basis of weak signals using the applied methods of induction and deduction, comparison and systematization. The study of the «weak signals» essential term of modeling theory makes it possible to develop the mechanism for management of the enterprise economic security, and its morphological analysis is sure to clarify the conceptual and categorical apparatus of economic security, its graphic image is used- for visual presentation of theoretical and methodological materials, the abstract and logical principles help in drawing theoretical generalizations and conclusions of the study.

**Results.** The mechanism of the economic security management of an engineering enterprise based on weak signals improves the quality and efficiency of the information flows to make operational decisions for rapid adaptation. It should be a system of economic security to change the operation conditions and to save an acceptable level for further security development.

**Novelty.** The mechanism of economic security management of an engineering enterprise based on weak signals allows to improve and develop the already existing security systems.

**The practical significance.** The theoretical findings, scientific advices and other research results are tested at the «Lviv Locomotive Works» PJSC.

UDC 657.421

### BASIC ASPECTS OF FINANCIAL AND TAX ACCOUNTING OF LOW-VALUE FIXED MATERIAL ASSETS

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**Research methodology.** Theoretical and methodological basis of the research has been founded by scientific investigations of specialists on accounting, legislative and statutory acts of Ukraine, instruction materials, regulating the procedure of general and tax accounting of low value fixed material assets. General scientific methods of abstraction, analysis and synthesis have been applied to find the solution of the problems.

**Results.** The peculiarities of general and tax accounting of low value fixed material assets have been analyzed. The rules to shape the depreciating value have been worked-out as well as the methods of depreciation calculating of similar assets, the display records of depreciation costs in the tax accounting, the possibility of their revision having been analyzed. The accounting and tax rates display of the expenses for repairs and improvements (upgrades, modifications, etc.) of low value fixed material assets have been characterized. The procedure of disposal of these assets for the liquidation and sale reasons, as well as the display of accompanying expenses, according to National Accounting Standard and the Tax Code of Ukraine have been clarified.

**Novelty.** Differences have been revealed in general and tax accounting rules of low value fixed material assets in the sector of depreciation charging and in the display of costs for their maintenance and operation, as well as their disposal for various reasons. Attention has been focused on the problematic points, and the necessity of their solution has been grounded.

**The practical significance.** The recommendations for harmonizing the principles, techniques and procedures identical for financial and tax accounting of operation and disposal of low value fixed material assets have been given to reduce the amount of accounting procedures, raise the accounting efficiency, reduce the labor intensity of accountants, enable the information outline, which is necessary for users concerning the status and use of low value fixed material assets of an enterprise.

UDC 336.02.338.242

### **BASIS OF THE FINANCIAL CONTROL MECHANISM STRUCTURE IN THE EDUCATIONAL SYSTEM**

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**Research methodology.** In the article there have been proposed the ways of the financial control realization improvement in the system of education based on its structural optimization using the monographic, abstract logical and graphic methods.

**Novelty.** The structure of the financial control realization mechanism in the system of education has been founded, differing from the already existing ones by its dominant body, namely the proper control inspection service of the Ministry of Education and Science (MES) and its regional units, to control the use of budget costs in education on the state and regional levels.

**Results.** Based on the propositions presented, it has been defined that the basis of the financial control mechanism functioning in the system of education should be a structure of vertical and horizontal interrelations between the bodies which will realize special control functions in the educational field namely. The MES control inspection service and its regional units should be the main control body.

**Practical significance.** The propositions on the financial control mechanism structure improvement in the educational system can be used in the work of the MES and its administrations and departments.

UDC 655.428.2+339.137.2

### **ESTIMATION OF THE PUBLISHING AND PRINTING ENTERPRISES COMPLEX DEVELOPMENT IN THE REGION**

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**Research methodology.** The bases of the study have been the fundamental theoretical and methodological principles of modern economics, regional development, methods of induction, deduction, comparison and systematization (the study of the essence of the concept of «enterprise development», «evaluation of the effectiveness of publishing and printing structures»); multivariate statistical and comparative analysis, ordering

and generalization (to analyze the current state and trends of socio-economic and regional development, publishing and printing industry of Ukraine).

**Results.** The systematic structural analysis of the functioning of the enterprises has revealed significant disparities between the level of availability of regionally entities. There have been found that the number of printing companies and publishers' in Lviv region is almost twice higher than the average one for Ukraine. However, despite the annual increase in the number of business entities and complex high potential publishing and printing enterprises in Lviv region, some of the calculated individual performance of the subjects in the region is lower than those in average per complex one region, which, in turn, has a negative impact on the publishing and printing companies.

**Novelty.** The methodological approaches have been improved concerning the estimation of environment of functioning of publishing and printing enterprises in the region using the totality of indexes that characterize their features.

**The practical significance.** Conclusions and evaluation can be used in the formation of regional programs of the publishing and printing services market functioning within the model of innovative economic development.

UDC 334.72

### PECULIARITIES OF THE NATIONAL CHARACTER INFLUENCE ON THE ENTERPRISE CORPORATE CULTURE FORMING

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**Research methodology.** The general scientific methods (analysis, synthesis) have been used in the research to clarify the nature and content of the concepts of corporate culture and to determine the theoretical base of trends and methods of systematic analysis.

**Results.** The influence of the national mentality features on the corporate culture in Ukraine has been explored and analyzed.

**Novelty.** The novelty of the problem presented is in the isolation and analysis of the corporate culture in the context of national influence.

**The practical significance.** The practical significance of this paper is to improve basic approaches to the isolation and use of guidelines implementation of corporate culture at the Ukrainian enterprises.

UDC 330.342.24(043.3)

### ACTUAL ISSUES OF THE INFORMATION ECONOMY FORMING

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**Research methodology.** The methodological basis of the study is a dialectical approach to the study of regularities and features of the information economy development and the basic positions of the theory of the market economy, as reflected in the scientific works of leading scientists and experts. As the research tools there have been used the methods of systematic approach, abstract, logical, historical, economic and statistical, functional and comparative analyses, of comparison, groups, development of logic schemes and methods of graphic display.

**Results.** *On the base of the spiral model of social development the main features of the economic conditions of the information economy formation have been justified. The productive forces structure of the different types of economic system allow to identify the specific method of production in the information economy — the information production. The role of information exchange of the emerging society as a fundamental tool for obtaining wealth and energy has been proved.*

**Novelty.** *The scientific novelty of this article is the theoretical basis and methodical application of the basic factors that contribute to the formation of the information economy.*

**The practical significance.** *The main results and provisions of the article can be used in the study of different economic courses.*

UDC 330.1:330.837

### ON THE PARADIGMS OF ECONOMIC HISTORY

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**Research methodology.** *In the article one can see an attempt of comparative analysis, the use of the general scientific category of paradigm.*

**Results.** *The main following paradigms of the economic history have been obtained: the economic paradigm as a multilevel reality, the institutional paradigm, the structural logical paradigm, the paradigm of the economic development stages.*

**Novelty.** *The main paradigms of economic history may be highlighted in further studying.*

**The practical significance.** *The results of study will be used in future scientific research, as well as in the economic history teaching.*

UDC 346.26

### ORGANIZATIONAL AND ECONOMIC MECHANISMS OF BUSINESS-ENVIRONMENT FORMING IN UKRAINE

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**Research methodology.** *The basic scientific method is a systematic approach, which allows to define the circle of the probed problems, and also to produce suggestions of their decisions. While analyzing the theoretical principles of an organizational economic mechanism of business-environment forming, the methods of analysis and synthesis, of logical structural system, and also of classification have been used for the general description of the business-environment.*

**Results.** *The analysis of favourable conditions of business conducting and the dynamics of the employers` registration and suspension activity has been carried out. The organizational economic mechanism of the business-environment forming in the modern conditions of Ukraine on its way to the EU has been offered.*

**Novelty.** *In this article a hypothesis has been suggested concerning the exactness of conclusions of the World bank ratings as they carry theoretical and procedural indices which cannot reflect totally the real situation of business-environment in Ukraine anymore.*

**The practical significance.** *The research materials can be used in a research development sphere for subsequent studying of scientific problems in relation to the*

*organizational economic mechanism of the business-environment forming, and the results of the conducted research may be improved in future.*

UDC 339.6:658.62

### FUNCTIONAL ASPECTS OF INVENTORY MANAGEMENT IN COMMERCIAL ACTIVITIES

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**Research methodology.** *In the article there have been used such theoretical methods, as the method of ascent from the abstract to the concrete with conventional dismemberment business concept, describing its properties through various concepts and features that help making merchandising and commercial substances for further consideration; and the comparison method, which reveals the similarities and differences in commodity and commercial approach to the range.*

**Results.** *Our studies have shown the importance of inventory management in the business relations. Its effectiveness as the business itself will get maximum if all features have been implemented. On this condition the trade company will satisfy the needs of consumers and get the desired profit. In managing the range of products is necessary in the management and formation of a range of support services. It should be noted that the provision of these services is associated with certain costs, but they (services) contribute to sales growth and increase competitiveness.*

**Novelty.** *The specific features of inventory management based on different approaches to business and relationships among management simulation range of business functions have been revealed. This inventory management is seen as an activity aimed at establishing a system of relations between the company, customers and suppliers that best meets the needs of all the participants and ensures effective selection.*

**The practical significance.** *The results of our research have theoretical significance, which is in the specification of the functional aspects of business, dividing it into six basic functions — financial support, logistics, personnel and information management, purchasing of goods, sales of goods and services. Thus, it is possible to formulate the model of the inventory management dependence on commercial activity functions. Such model can have practical applications at commercial enterprises, their effectiveness as the business itself will get maximum if all features have been implemented. On this condition the trade company will satisfy the needs of consumers and get the desired profit.*

UDC 658.7:658.1

### LOGISTICS COSTS IN THE ASPECT OF SYSTEM EFFICIENCY UNITS

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**Research methodology.** *The increase of production (good, service) cost concerns the target consumer and means that by every stage and another logistic operation a positive parameter change of this production (quality, form, readability for using or consuming, etc.) takes place aimed at its logistics providing at the place and time needed and by acceptable price depending on the level of logistic costs.*

**Results.** *It has been defined that the logistic approach orients itself on the formation of a logistic chain (which would combine the resource logistics, production and physical*

*distribution of manufactured goods on condition of securing of the rhythm synchronism of all the goods-material values flow) and the development of the organized logistic system of an enterprise, which would secure the planning, organization, realization and management of corresponding material flows by the criterion of the logistic costs minimization including transactional logistic ones, connected with securing of the enterprise interaction with its partners in the logistic chain.*

**Novelty.** *Logistic costs are not equal to the enterprise costs in its traditional (from the standpoint of economic practice) sense of term, because they reflect the monetary value of used labor, tools and objects of labor and the cost of funds due to the advancement in space and time of material values at the enterprise and beyond – in an integrated supply chain.*

**The practical significance.** *Taking into account the multivariant approach to the definition and classification of logistics costs, more attention should be paid to their research. The actual task of logistics theory should be expressed in effective methods of accounting and calculating of logistics costs of each company with the definition of the objectives of their logistics activities and creating a sound and balanced scorecard, which would allow to carry out such an assessment.*

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## MODELING OF THE FINANCIAL SECURITY SUBSYSTEM OF AN ENGINEERING ENTERPRISE

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**Research methodology.** *The methods of scientific abstraction have been used in the research of the enterprise financial security system with the purpose of designation of the typical characteristic features of the financial system functioning, and the dialectical method for the enterprise financial security essence investigation has been used. Such methods as analysis and sociological one have been of great importance when studying the influence of the outward and inner factors on the enterprise financial security level with the purpose of the financial security subject classification. The methods of graphical image and synthesis have been used for the elaboration of the enterprise financial security subsystem model.*

**Results.** *The model of the engineering enterprise financial security has been elaborated, managed by the mechanism, the main elements of which being the subjects, the management technology and the information and resource providing. The subjects of the enterprise financial security have been classified according to their influence on the security level. Much attention has been paid to the managing decisions in the sphere of financial activity, which is an important factor of influence on the enterprise financial security level.*

**Novelty.** *The model of the engineering enterprise financial security subsystem has been elaborated and the financial security subjects have been classified with the purpose of designation of their influence on the financial security condition.*

**The practical significance.** *The theoretical elaborations represented in the research have been recommended for practical use at “Lviv-Express” Ltd.*

UDC 658.012.12

**ON THE FORMATION OF THE SYSTEM OF INDICES TO DETERMINE THE LEVEL OF THE ENTERPRISE SOCIAL AND LABOR SECURITY**

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**Research methodology.** *The methodology of the article includes a systematic approach, in which such methods as induction and deduction, comparison and systematization have been used to study the essential characteristics of the social and labor safety. The personnel security concepts, methods of logic (synthesis, analysis and decomposition) make up the evaluation system for modeling social and labor security, and the forecasting methods, statistical and expert analyses are of great importance for determining of the limit safety values.*

**Results.** *We have proposed the system of indices to determine the level of social and labor security and to define their limit values. We have also offered the general integral index of social and labor security.*

**Novelty.** *We have formed a new concept of social and labor safety as one of the constituent elements of economic security. The methodology for the determination of the social and labor safety level has been also proposed.*

**The practical significance.** *The management of social and labor security is called to identify weak points and hot spots in the «enterprise-staff» relationship. The main task is to analyze and minimize negative and destructive impacts on business. For the systematic monitoring of social and labor safety we have proposed the system of coefficients. The information base for them can be found in the official statistical documents of enterprises. With their help one can determine the overall security and its main elements. This will help improve relations between the managing staff and personnel, increase staff satisfaction, stimulate productivity growth.*

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**INVESTMENT PROCESSES FEATURES IN THE PUBLISHING AND PRINTING INDUSTRY**

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**Research methodology.** *Logical and comparative analysis and the complex method have been used for research in this article. The logical and comparative analysis methods have been used especially for considering the concept of «investment providing». The complex method has been used to compose the author's definition of «investment providing in publishing company» meaning. The logical and comparative methods have been also used to define the major problem and features in the investment process of the publishing industry. For allocation of the risk factors and motivator factors for an investor at the publishing market the complex method has been playing the main part.*

**Results.** *The problem of violations of the consistency principle in the relationships at the publishing market and the impact of those changes associated with the process of reform and ownership relations, privatization and restructuring of publishing and printing branch on the investment attractiveness of the publishing and printing industry of Ukraine has been examined. The major features of the investments in the publishing and printing industry, namely the presence of high level of uncertainty*

*and risk for investors due to the specifics of the industry have been characterized. Inefficiency of the supply and demand law in the market due to the features of the final product creation has been defined. The factors of risk and motivator factors for an investor at the publishing market have been allocated. A prerequisite for sustainable economic development of the industry recognizes the need to improve efficiency and optimize improving of the market instruments for aggregating capital in the publishing industry for its innovative development.*

**Novelty.** *The study of current research papers on the subject of the investment process and investment providing for enterprises of the publishing industry and the research on the current state of the market of Ukraine have formulated the «investment providing in publishing company» definition. There have been also presented the major features of the investment process of publishing industry, and on the basis of these features the risk factors and motivator factors for an investor at the publishing market have been allocated.*

**The practical significance.** *At present companies in the publishing industry are operating in highly competitive environment, that's why the effective management of the investment process is very important. Despite of the big quantity of scientific developments, the very debatable question remains: the definition of the concept of the basic features of the investment process in the publishing industry. That's why all the summarized theoretical approaches to the concept understanding are very useful for the practical approach.*