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THE SUBSTANTIATION OF STRATEGIC DEVELOPMENT OF THE AGRICULTURAL ENTERPRISES UNDER MODERN ECONOMIC CONDITIONS

The assessment of the current state of agricultural development is given in the article. The basic conditions of agricultural potential usage, market functioning and the increase of the effective indices of the whole agrarian complex work are revealed. The importance of the agricultural enterprises strategic development under modern economic conditions is underlined. It is substantiated by the condition of the current legislation harmonization and by the standards of the peoples' life quality in coordination with the priorities of European integration of our state.

Key words: *strategy, development, agricultural enterprise, economic effect, strategic goals.*

Statement of the problem. For Ukraine the increase in agricultural production has a strategic importance in raising national interests, as its successful development creates the conditions for overcoming the crisis situation and a number of stages of transformational changes. Increasing the level of strategic development of the agricultural enterprises is the most important task as the food security of the country depends on its solution. Economic and social development of the agro industrial complex in the whole as well as in separate regions of Ukraine is expected to create a holistic economic mechanism of an intensive type (projecting or rationalizing management structures, effective usage of economic methods together with the administrative and socio and psychological methods, rational organization of the administrative apparatus activity, the performance of general and special management functions [1].

The analysis of the last researches and publications. Many scholars are interested in studying the theoretical and practical aspects of the agricultural enterprises development. Among them are: O. Shkolnyii [2], O. Oliinyk [3], M. Yassyn [4], V. Yakubiv [5], etc. The works of many Ukrainian and foreign scientists, such as V.Ya. Ambrossov [6], M. Kulaiets, L. Kutsekin [7],

M. Abdalazyz [8], and others are devoted to the questions of strategic development of the enterprises. However, until now the question of substantiation of the agricultural enterprises strategic development under modern economic conditions is still an actual one as these conditions are constantly changing and this fact requires a systemic and rational approach to the using of the basic resources.

Formation the goals of the article. That is why the aim of the article is the substantiation of the agricultural enterprises strategic development under modern economic conditions.

Exposition of the main material of the research. Agriculture has a great economic potential and, in the first turn, a significant amount of the operating production assets. Therefore, the improvement of their usage is one of the main tasks, the solution of which will promote the strategic development of the agricultural enterprises. The process of social reproduction is always carried out in the specific forms of management [6]. The production of agricultural products is a constant task for all business entities in the agrarian sector and it is aimed at the formation of the food market. The effectiveness of crop growing development is formed under the influence of many factors, in particular, soil-climatic, technological, and biological and others that complicates the search for additional opportunities for its increase. From Greek translation, “strategy” is “an art of the commander”; a general plan of activity, covering a long period of time; a way to achieve a complex goal, and the planned action. The objective of the strategy is the effective usage of the available resources in order to achieve the main goal (the strategy as a way of action becomes especially necessary in the situation when there are not enough available resources for the direct realization of the main goal). In its turn, under the strategy of an enterprises development it is understood the way of achieving the contemplated goals and objectives realization. It is a long-term plan without concrete definition of stages, methods and tactical actions. Each enterprise must formulate its own strategy, and it does not depend on whether it was previously developed or arose during the work. The enterprises that use strategic management face the problem concerning the lack of the technologies for the development of the far-reaching aims. The solution is in the fact that it is necessary to form the strategy independently, focusing on the analysis conducted. Another drawback is the absence of realization mechanism that is important not only to build a plan of development but also to implement it into life correctly. Strategy development is necessary in order to adapt the business to a changing external and internal environment in a market environment. The strategies of the enterprise in the

most general forms are as follows: the strategy of reduction; the strategy of growth; the strategy of limited growth; the liquidation strategy; the mixed strategies; the product development strategy; and the industry development strategy.

Under modern conditions, not only the technologies of development and making of managerial decisions are changing, but also the criteria for their evaluation, that is, the basis of economic calculations are also changing. This requires the significant theoretical studies and the development of practical analytical tools for achieving high performance indicators of management adapted to the Ukrainian economy. At the enterprises with a large number of branches, it is possible to formulate the strategies for the structural units, industries, and spheres of activity. At the same time, they all may not coincide with the general strategy and even be opposed to it. At more private enterprises there are the following strategies: the strategies of differentiation, absolute leadership, focusing or concentration at the market of goods from a certain market segment. The growth of economic relations dynamics and the profound transformation of their intrinsic nature, increasing the role of the innovation factor in ensuring their competitiveness and the long-term efficiency of the agricultural enterprises determine the necessity to reinterpret the analytical instruments for their management.

Since the value of production is determined on the basis of socially necessary level of economic activity (labor costs), the prime cost of production is determined according to the real labor cost, so the difference between the socially necessary and the real level of the agricultural enterprises economic activity is reflected in the profit of the enterprise, which is a modified form of the added value. At a stable price (cost) the decrease in the production prime cost leads to an increase in the company's profit and vice versa. The strategy elaboration for providing the innovative development of the enterprise is of a great importance. Under the term of “innovative strategy” we mean a complex of the innovations that change the traditional, archaic forms of thinking and activity. In the modern sense the innovative development is interpreted as a paradigm of economic, social and political, and information development of the countries, as a prerequisite for their integration into a postindustrial and information society [7].

Economic efficiency implies an increase in the effect with reaching the basic production costs in the previous period. The effect in this case is the amount of the profits received. Recently, the financial concept of the analysis of the enterprises effective activity and development has become widespread. It is

based on the usage of the internal accounting information of the enterprise; is intended for financial management; economic indices are calculated at the level of separate structural subdivisions (business units, income centers); and is also focused on the past period of time and the current moment of activity. The results determined on the basis of financial concept are practically suitable for management only within the limits of a certain enterprise or its groups, their effectiveness is determined by the indices of profitability, economic added value, etc. Turning directly to the profitability analysis, it is necessary to indicate a wide variety of technologies for the analytical indicators synthesis.

The doubtful data about the financial accounting (income) or other aspects of activities of the business entities have a negative influence on decision making at all levels of management, including the state level and lead to a shadow economy. The problems related to the causes, methods and means of distorting the information about the profits are highlighted in numerous foreign and domestic publications, but there are not many practical studies in this area [1]. So, the main reasons for the distortion of the information about the profits in Ukraine at the present moment are the followings: tax pressure, the presence of “shadow” expenditures, and the necessity to present the results of the activity to the investors and creditors. Therefore, the state as the main regulator of economic relations in Ukraine should take all the possible measures to improve the accuracy of financial statements of the enterprises, because the profit as a socio-economic indicator has a direct impact on the level of economic development and life quality of the population. The most actual, to our opinion, are the measures connected with the improvement of tax legislation, the increase of the welfare of the citizens of the country and going the economy out of the shadow. Nor should we forget about the punitive and control measures that have a significant impact, while reducing bureaucracy and increasing the integrity of the employees of the enterprises. To evaluate the modern state of the agricultural development it is important to analyze in details each form of the agrarian crisis manifestation, to trace the trends of the agricultural production volume and structure changing parameters as well as the production efficiency level. Naturally the production of agricultural goods occupies a central place in Ukrainian agricultural sector. The availability of agricultural production volumes permits to ensure the physical accessibility of the population to food products. Since 2000 there has been a gradual increase in the gross output production of major industries. The positive processes are the result of the gradual formation in the village of new organizational and legal structures of a market type as a result of the agrarian reform measures implementation, which,

in particular, were defined by the Decree of the President of Ukraine “On urgent measures to accelerate the reform of the agrarian sector of the economy” adopted on 3.12.1999. The period of recovery of positive dynamics was accompanied by an increase in the efficiency of agricultural production at the agricultural enterprises. With general unprofitableness of the industry during 1990-2000, starting from 2001, the agricultural enterprises are beginning to generate profits, primarily due to crop growing. The peculiarities of agrarian production in the period from 1996 to 2016 are as follows: the rapid decline of gross production of agriculture and its main branches in the first decade turned into its gradual increase in the future and that was due to the formation of multiculturalism in the countryside and the creation of organizational and legal structures of market type; the created new agricultural enterprises of market type facilitated the realization of the entrepreneurial initiative of the peasants in various organizational and legal forms of management.

Taking into the account the given preconditions and factors of development, the formation of a holistic concept of competitive development of agriculture and its enterprises is of a great importance. In this regard we agree with the authors of the model of stable and competitive agricultural development who state that the given model must have in its strategic basis the measures for solving the questions connected with the food security, ecological stability and future economic sustainability of the rural areas [5]. Taking this into consideration, the entrepreneurial structures should ensure the introduction of the investments and innovations, as well as the changes in the organization of production through the allocation of resources, adaptation to the external environment, internal coordination and prediction of new changes in the market of goods. The strategy uses a set of tools for achieving the goal which will combine an integrated approach to the enterprise activity and the ability to implement the plans of development by comparing the achievements of the reporting year with the company's real capabilities and achievements in recent years. For the economy, the question of investing resources is more urgent. The strategic goals of the organization investing activity are the desirable parameters of the strategic investment position [4]. In order to use more fully the agricultural potential it is necessary to create the favorable conditions, first of all the conditions for functioning on the equal in rights economic basis for various organizational and legal forms of management in the agrarian sector; harmonizing the interests of owners, hired workers and rural communities; formation of the competitive production structures at the domestic and foreign markets; ensuring the profitability of agricultural enterprises at the level of 15

per cent from the norm, necessary for ensuring the expended production [10]. Without usage of the modern technologies of grain cultivation and processing, the scientific substantiation of break-even production directions, and the mechanism of interrelations regulation in the regional sub complex, one can not expect to obtain high yields, because the natural fertility of soils, which is exhausted from year to year, will not ensure an increase in the gross harvest of this crop. In this regard, the search for the reserves and opportunities to ensure the break-even production of the regional agricultural enterprises on an intensive base, providing the consumer food market with the qualitative products and the needs of the processing enterprises in the ecologically pure raw materials in sufficient volumes; securing their own market and export expanding demand the necessity to further studying the problems of crops productivity increasing while reducing the acreages of sowing. According to the experts, to reach the effective grain production, the minimum profitability of grain production should be 20%, and the rational profitability (in Ukrainian conditions) should at least be 40%. Only such profitability creates the necessary conditions for the renewal of the fixed assets and the application of grain production technologies, which in the future can allow not reduce, but increase the yields. Besides, the financial and economic stability of the production system functioning must be ensured [9]. In order to improve the market functioning and to increase the effective work indices of the whole agrarian complex it is necessary to ensure the effective inter-industry relations, in particular the relations between the sphere of supplying the tools necessary for grain production, processing, animal breeding and other companies that purchasing grain at the domestic market; between transport infrastructure, exchange markets, credit, ensuring and other institutions. The solution of this problem also demands a strict inter-regional coordination of measures. The elaboration and implementation of a state complex targeted program for the agrarian sector development is conditioned by the necessity of a high quality implementation of the legislative priorities of the state agrarian policy of Ukraine, in particular the priorities concerning the support of the competitive agricultural production development by the state; the introduction of modern mechanisms and methods for the formation of a transparent market for agricultural products, food, capital, productive and labor resources and manpower; creation of favorable conditions for the realization of export potential of the agrarian sector of the economy, etc. The realization of the outlined goals is carried out by the means of implementation the measures aimed at the solution of the main questions of the agrarian sector functioning and increasing its competitiveness.

The conclusions. The enterprises of agrarian sphere for successful functioning must conduct the planning of further economic activity development. First of all the stress is made on the forecasting of the production and sales volume, which will cover all the expenditures (fixed and variable) of production and services. This is achieved through the analysis of the profitability threshold (the break-even points), that is, that value, after the excess of which the activities will be economically effective. The strategic development of the agricultural enterprises under modern economic conditions has a great importance not only due to its special role in the socio-economic life of the state. Its importance is also connected with the fulfilling by Ukraine the undertaken obligations as for the harmonizing the existing legislation and standards of the population's life quality according to the requirements of the EU, the cooperation with which remains one of the priorities of European integration of our state.

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М.С. Пономарёва. Обоснование стратегического развития сельскохозяйственных предприятий в современных условиях хозяйствования. В статье дана оценка современного состояния развития сельского хозяйства. Раскрыты основные условия использования потенциала сельского хозяйства, функционирования рынка и повышения результативных показателей работы всего агрокомплекса. Подчеркнуто важное значение стратегического развития сельскохозяйственных предприятий в современных условиях хозяйствования, обоснованное условием гармонизации действующего законодательства и стандартов качества жизни населения, в соответствии с приоритетами европейской интеграции нашего государства

Ключевые слова: стратегия, развитие, сельскохозяйственное предприятие, экономический эффект, стратегические цели.

М.С. Пономарьова Обґрунтування стратегічного розвитку сільськогосподарських підприємств в сучасних умовах господарювання. У статті дана оцінка сучасного стану розвитку сільського господарства. Розкриті основні умови використання потенціалу сільського господарства, функціонування ринку та підвищення результативних показників роботи всього агрокомплексу. Підкреслено важливе значення стратегічного розвитку сільськогосподарських підприємств в сучасних умовах господарювання, що обґрунтоване умовою гармонізації діючого законодавства та стандартів якості життя населення, в узгодженні з пріоритетами європейської інтеграції нашої держави

Ключові слова: стратегія, розвиток, сільськогосподарське підприємство, економічний ефект, стратегічні цілі.

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