

## ANNOTATION

### **Zoryana Lobodina**

#### *Budgetary financing of social protection in Ukraine*

Economic substance, organization and legal aspects of social protection in Ukraine are considered. The theoretical basis of budgetary financing of social protection are grounded. Monitoring of expenditures of state and local budgets for social protection and social security of the population in the Ukraine and in the Ternopil region in particular is carried out. The role of subventions from the state budget to local budgets for the implementation of government social protection programs in the budget financing of social protection is considered. The main problems are identified. The feasibility and prospects for overcoming social exclusion of social services in the context of social rights of citizens and a socially oriented state are justified and outlined.

### **Iryna Sydor**

#### *Own and fixed incomes of local budgets: the problem of the formation and reserves of growth*

The article explores the essence of local budget revenues in the context of own and permanent income. There is done an analysis of the formation of their own and fixed incomes of local budgets using the budget of Ternopil in the 2010-2013 biennium as the example. It also provides assessment of financial support of local government in Ternopil with own and permanent income in terms of various sources of revenue by budget classification. Possible directions of strengthening the financial autonomy of local budgets for the effective performance by local authorities their own and state delegated powers are defined and reasoned.

### **Nataliia Gnyp**

#### *The assessment of financial potential through f*

The formation of financial potential in financial activities has been considered through economic and accounting approaches. The methodical assessment of financial potential of an economic agent has been studied. It allows determining the dynamics of financial potential taking into consideration the time factor and variable structure of inflow and outflows, profits and incomings. The identity of the concepts "financial resources" and "flows of funds" has been proven. The flows of funds have been classified according to the types of company's activities in compliance with international accounting standards. The concept "solvent company" has been proposed.

### **Taras Dudar**

#### *Problems of quality assurance of agricultural products and foodstuff in the system of agribusiness*

The key aspects of the perception of product quality in the theory and practice of agribusiness have been discussed and systematic analysis of trends in the development and harmonization of national standards for particular agro-food products to international and European standards has been done. There has been established that standardization based on customer's satisfaction and motivation of employee of agro-industries to work efficiently and effectively done is the basis for technical regulation of product quality and a powerful tool to gain access to international agricultural markets. The ways of building a quality management system aimed at creating the necessary legal, economic and organizational conditions for the production of high quality agri-food products competitive in both domestic and foreign markets has been substantiated.

**Liliana Goral***Vision of domestic clustering: the essence and analytical aspects*

The approaches to the interpretation of the cluster in terms of different scientific schools are explored in the article, and respectively there is offered own interpretation of the cluster as a voluntary association of sectorial and territorial entities in order to enhance their market position. The article deals with the form and the advantages of cluster formations in the period of globalization as international experience shows that significant economic changes at the national and international levels occur due to the formation of territorial and sectorial integration and associations - clusters, which are the most competitive in the world market. The state of the worldwide clustering and the process in Ukraine are analysed.

**Hanna Karmeliuk, Svitlana Plaskon, Khrystyna Karmeliuk***Mathematical modelling of the external debt of Ukraine depended on import, export and net export*

A models' scale of the dynamics of trend variables Ukraine's foreign debt, import, export, net export were developed and given their forecasts for 2014–2016 years.

There were studied two time branches increase in debt due to the global economic crisis and the rise of the dollar against the UAH in the article. The economical and mathematical models of the gross external debt depended on import, export, net export were constructed and justified. The models of the delay-distributed lag in two years were grounded. The model with the instrumental variables was made and justified. All of those models can be used for the prognoses. There were also calculated distributed lag model dependence of the gross external debt of imports delayed two years, exports delayed one year and net exports delayed five years and constructed and justified model with instrumental variables. These models are used for prediction.

**Lora Pronkina, Olha Marchenko***Ukraine's participation in the international exchange of knowledge as an important direction of ensuring European policy orientation in the field of technology*

The essence, structure of the international market knowledge, segments of which are the markets of intellectual resources and professionals knowledge; educational, consulting, scientific and technical services; technology and production of high-tech sectors; objects of the intellectual property rights are revealed. The role of international exchange of knowledge in support of the technological development of Ukraine in the conditions of intensification of European integration processes is justified. The measures aimed at strengthening the European orientation of the state policy of technological development based on the international exchange of knowledge are proposed.

**Sviatoslav Zhukov, Olesia Diuhovanets***Innovation Policy in Euro integration: tasks and challenges for Ukraine*

The article establishes the low competitiveness of Ukraine. It is shown that the development and commercialization of new products is complex and risky process. It is crucial to enhance the competitiveness of innovation policy. In addition, there are generated tasks of innovation policy in Ukraine at the present stage of European integration.

**Serhii Kovalenko***The concept of cross-border cluster systems in the context of technological structure development*

This article describes the features, benefits and limitations of the conceptual foundations of the formation of cross-border cluster systems in the light of the development of a new technological order. The problem of cross-border clustering examined in the light of the possibilities of increasing the competitiveness of Euro-regions and the prospects of European integration of Ukraine.

**Igor Oleksiv, Taras Lisovych**

*Analysis of the factors and models of implementation of organizational changes in the enterprise management system*

The article analyses the strategies to overcome the resistance of workers that occurs as the result of the process of preparing and implementing organizational change. There were shown the basic factors that affect the implementation of organizational changes in the company management. The main models of implementation of organizational change are described.

Conceptual approaches to organizational development of company were explored. The approaches of implementation of organizational changes in the company and certain features of the implementation of organizational changes in the management were analysed.

**Taras Haida**

*Conceptual model of information in the context of analytical support of enterprises*

The article presents a description of the boundaries of the concept of information as the basis for a system of information-analytical support of small and medium-sized domestic enterprises with limited budgets for management decisions support information systems, as well as a clear definition of the concept information are made.

Multi-dimensional model of the concept of information is created with observation, analysis and synthesis methods. It contains a set of parameters, which are necessary and sufficient for the information and analytical work. The described model of information can be used as a theoretical basis for the scientific developments in technology and information systems and analytical support for enterprises, at the same time having some prospects of application in other fields of science.

**Stepan Popina, Olesia Martyniuk, Galyna Seniv**

*Inventory optimization under a random demand for resources*

There were formulated objectives to determine the optimal resource stock in the article. Different mathematical models of the density of probability distribution of demand were explored. There was used optimality criterion — minimizing the mathematical expectation of costs for excess storage and losses from resource deficit. The optimum size of the resource stock when the demand for this resource is a continuous random variable was defined. The model for which the likelihood of demand for resources decreases with the increase of the demand and with the increasing densities of probability distribution of demand for the resource was discussed.

**Vadym Prosianchuk**

*Study of parameters of labour intensity in seaports*

The system of functioning of HR management in seaport is considered. A staff evaluation using computer diagnostics is offered. The results of the test set distribution of workers by levels of scales of work, age groups and performance diagnostics. There were defined features of the use of labour indicators allowing improving the current system of motivation and staff management effectiveness. After the analysis of indicators of work there were proposed motivation mechanism improvements in the seaport.

**Dmytro Kushnirenko**

*The influence of transformation of operating expenditures on the estimation of construction in progress*

Estimation of construction in progress is one of the main component of accounting system of enterprise. Assuming the ability of capitalization (decapitalization) of compo-

nents of operating costs to influence the elements of financial statements estimation, the work seeks to investigate the effect of the transformation schemes of operating costs on work-in-progress' estimation .

The article examines possible estimates of work-in-progress in the framework of behavioural and functional grouping of operating costs. Analysis of different alternatives of capitalization (decapitalization) of components of operating costs on work-in-progress estimation showed the possibility of the formation of different construction in progress estimates, which may be relevant in making appropriate management decisions. Such estimates of work-in-progress can be used as a guideline when designing your enterprise accounting system, in particular in the construction of the working chart of accounts.

**Olena Lavrova**

*The concept and structure of insurance companies reporting*

The author analyses the concept of accounting and financial reports in the article. The author determined the composition of statements of insurance companies, its semantic content, describes her approach to classification based on current research and proposed his own version of the improved delineation of species and types of reporting forms. There is also done analysis of the regulatory and legal framework of structure and form of reporting by insurance companies at the present stage of regulation and implementation of the requirements of International Financial Reporting Standards.

**Larisa Rodionova**

*Institutional economic theory: basic concepts and current state of institutional knowledge*

This article is an overview. There is discussed the content of discussions on the internal structure and classification of institutional direction of economic theory. The main focus is on the presentation theory and methodology of "old" and contemporary classical institutional theory, which its representatives produced as a protest movement, discipline and approach to problem solving. The proposed institutional perspectives of institutional synthesis are generalized. It emphasizes the importance of determining the theoretical and methodological distancing, seeking the ways to combine different trends and schools of modern institutionalism.

**Nataliia Savchuk**

*The influence of modern global challenges to the budget system organization*

The article discusses the possibility for the participation of private companies in rendering the social benefits. They should deal with the most vulnerable part of population, which could lead to the fundamental change in the attitude to the participation of private companies in the process of social benefits manufacturing and distribution. This issue is of a special importance for Ukraine with its weak state (governmental) institutions when the priority should be given to persuading the private companies to render the socially essential benefits.

**Vitalii Lisovenko, Roksolana Kornatska**

*Budgeting in Health Care Systems*

The article deals with the practice of program-aimed method of budgeting in the healthcare area and there are outlined positive characteristics for unsolved problems.

The attention is focused on the problems of implementation of budgeting in the health care system; there is analyzed the international experience and expediency of its use in Ukraine in order to improve the efficiency of the control technology budgets.