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O. Garashchuk, V. Kutcenko

**EDUCATIONAL SPHERE – THE MAIN FACTOR OF INNOVATION ECONOMY
IN THE CONTEXT OF EUROPEAN INTEGRATION**

Economic changes that have occurred in Ukraine over past two decades are estimated. It is noted that the destruction, which Ukrainian economy has undergone in recent years, also affected educational sector, in particular its qualitative parameters. If quantitative parameters of higher education increase, qualitative ones – reduce. In the paper it is noted that Ukraine has developed the market of educational services focused not on the needs of the economy but the needs of the population. Training of managers, accountants, economists and sociologists has gained hypertrophic scales. However, there is significant reduction in training of technical profile specialists.

It is stated that all this has had an impact on scientific, technological and innovative activity in Ukraine, socio-economic indicators of the country. For example, labor productivity in our country is one of the lowest in Europe. Therefore, in the work much attention is paid to finding reserves to increase educational opportunities for raising the economy on innovative way of the development. Hence the need to improve the quality of training is increasing.

In this context, the need to ensure education integration into real production, cooperation of higher educational institutions with the business is offered in the paper. However, it is stated that higher education should work closely not only with the production, but also with labour market. All this, of course, needs to improve resource providing of higher educational institutions. An example of the European Union, in particular the concept of "public financing of universities" is given.

Much attention is paid to the need of modernization of education, which should be aimed at qualitative renewal of educational activities, providing of innovative approach to build the system of learning.

The basic factors that determine the need for modernization of education, including: rapid obsolescence of knowledge; intensive society informatization; organizational and structural crisis of the world system of education; delay of the transfer of social experience, etc. are revealed.

It is noted that agreements between Ukrainian and foreign partners concerning the development and implementation of programs, technologies, education standards help to accelerate the introduction of innovative approaches to educational activities.

Particular attention is paid to finding ways for improving resource, in particular financial, support, which will help to continuously carry out the modernization of educational sphere, using the best international experience.

Keywords: modernization, innovation, educational sphere, European integration, globalization.

I. Otenko, Ju. Gapon

**THE DEVELOPMENT OF TOPICAL AREA OF THE INVESTIGATION
OF ENTERPRISE STRATEGIC CHANGES POTENTIAL**

The formation of substantive research of enterprise strategic changes potential provides the identifying, building of conceptual models and the formalization of the concept. The essence of enterprise strategic changes potential has a dual nature: as enterprise capabilities to implement strategic changes (readiness for implementation) and as possibilities, provided by implementing of enterprise strategic changes (result of them).

The scopes of enterprise activities or business processes, produced products and markets to launch them, organizational management structure, personnel or company culture, strategies, goals and administration methods are the objects of strategic changes. The analysis of organizational development theories and conceptual models for strategic changes allows to select and establish such signs of strategic changes: providing and ensuring of fairly substantial or fundamental changes in the mission, objectives, strategies and key areas of the activity; improvement and innovation by means of evolutionary direction; availability of some phasing and sequence; implementation through adequate organizational tools. However, the potential of these processes, the measurement of efficiency, the development of strategic management tools leave much to be designed. The lack of the common in the approaches managing methods and evaluating of enterprise strategic changes potential are necessitated in further research of complex change processes, the development of theoretical and methodological regulations in order to create desired economic performance for their implementation.

The analysis of theoretical studies, concepts allows to determine the nature and content of the concept of "enterprise strategic changes potential", demonstrate its multidimensional nature, which manifests itself through a combination of resources, institutional, competent approaches and theories of organizational development. The capacity concept contains such constructs as "competence", "organizational knowledge", "readiness to change", "sufficient economic and financial resources," "legal provisions" that allow to estimate the level of enterprise strategic changes potential.

The conceptualization of policy changes potential allows to generate substantive research and to identify constructs that help to its evaluation. These constructs are specified through CEO as interviewed experts, who come to a decision of preparing and implementing of strategic changes.

Keywords: strategic changes, strategy, potential, enterprise, strategic goals, external environmental, methods of management.

V. Gavrylenko

MANAGEMENT BY ACCOUNTS RECEIVABLE AND ACCOUNTS PAYABLE OF HOUSING AND COMMUNAL SERVICES OF A REGION

In the article the main directions of improving the efficiency of enterprises of regional housing and communal services through managing by accounts receivable and accounts payable are considered. To our opinion, obligatory door-to-door accounting of incomes and charges, executed works and given services with bringing them to inhabitants of houses is a way to diminish accounts receivable for enterprises of housing and communal services. Also the introduction of monitoring of the quality of executed works and given services to order of inhabitants of houses is important. It will enable to considerably improve their quality, will provide the determination of their reliable cost, and also will confirm the fact of their real implementation.

It is also necessary by legislative base development and making changes to existing base to put in order the system of privileges and subsidies of citizens on maintenance of habitation, to perfect the features of property ownership, to settle basic organizational problems related to creation and activity of OSBB, to improve and specify legal, property and other status of local authorities concerning mutual relations with proprietors of habitation, to extend and specify the functions of state, municipal and public control in the field of housing and communal services.

In order to stimulate the population to economical consumption of public services and effective use of budgetary funds it would be expedient to develop minimum (social) consumption norms for setting of minimum tariffs and appointment of privileges and housings subsidies, to freely establish water and gas meters to inhabitants of houses by enterprises of housing and communal services, and also to create private enterprises, which will be competitive to give specific services and execute works on maintenance of networks of gas and heat supply which will enable to decrease costs of enterprises-monopolists and improve their quality.

The introduction of the offered measures will enable to considerably improve a management by accounts receivable and accounts payable of housing and communal services and increase their efficiency.

Keywords: housing and communal services, accounts receivable, accounts payable, resources, region.

A. Shevchenko

PECULIARITIES OF ACCOUNTING OF SALARIES AND WAGES PAYMENTS BY SMALL BUSINESS ENTITIES

Salaries and wages payments are the most ponderable constituent of all charges of an enterprise and their accounting is one of major and most difficult sides of accountancy process.

The aim of the article is to reveal the peculiarities of accounting of salaries and wages payments at small business enterprises as well as the peculiarities of taxation, which are used by small business entities.

As a result of conducted research the essence of accounting of salaries and wages payments at small business enterprises is considered. Basic differences and features of salaries and wages payments are revealed, as well as peculiarities of taxation, which are used by small business entities. Their critical analysis concerning the disclosure of principles and methodology of accounting of salaries and wages payments at present stage of national standards functioning is made.

Thus, to our opinion, the decision of existing problems related to accounting of salaries and wages payments of small business entities in Ukraine needs new approaches to facilitate the development of small business. A task consists in substantial increase of a role and place of small business in economic process of society. In order to form effective and stable system of small business entities taxation it is necessary to introduce tax credits with the purpose of implementation of effective scientific, technical and economic policy, in which the reduction of the amount of taxations which are directed for refunding small enterprise entities will be foreseen.

Keywords: salaries and wages payments, small business entities, taxation.

Yu. Krot, A. Tykhomyrova

THE PROBLEMS OF ACCOUNTING OF SALARIES AND WAGES PAYMENTS

Salaries and wages payments occupy one of central places in the system of enterprise accounting, it is the basic source of workers profits at firms, enterprises.

According to the article 1 of the Law of Ukraine «About salaries and wages payments», salaries and wages payments are a reward, calculated, as a rule, in monetary form, which in obedience to a labour contract a proprietor or authorized organ pays to a worker for executed work or provided services.

As a socio-economic category salaries and wages payments serve as the basic mean for the satisfaction of personal workers needs, economic instrument, which stimulates the development of public production, labour growth, the cutback of production expences, the mean for redistribution of human resources after industry branches.

In the conditions of modern economy crisis, permanent changes of the legislation a number of problems concerning the improvement of the organization of accounting of salaries and wages payments arises before Ukrainian enterprises.

The accounting of salaries and wages payments must be organized so as to help to the increase of labour productivity, complete use of working hours, and also correct calculation of workers quantity for the accounting of salaries and wages payments with the purpose of taxation. For this the functions of accounting must be exactly allocated between departments on an enterprise.

Thus, correct accounting of salaries and wages payments, its distribution after the spheres of production, and also timely analysis give the possibility to find out new reserves in the increase of salaries and wages payments for every worker.

Keywords: salaries and wages payments, accounting, organization of accounting, problems of accounting, ways of improving.

Yu. Krot, A. Tkachuk

INTERNAL STATE AUDIT: PROBLEMS AND FEATURES OF IMPLEMENTION IN UKRAINE

In the article the nature of internal audit is substantiated and its place and role in the system of state internal financial control are determined. Scientific treatises and regulatory legal acts in force on this issue

are given for awareness. The basic problems of internal state audit and the improvement of the efficiency of its implementation in practice are studied.

Thus, having characterized the main measures for the improvement of quality of internal state audit, it is possible to assert that this control system in Ukraine functions only with partial accounting of basic principles of international standards. In fact, as the state of budgetary funds use shows, internal audit does not execute the tasks valuably. Insufficient understanding of requirements concerning personal responsibility after realization of the activity of internal audit service by state sector leaders, and also the absence of complete legislative and methodological providing of internal audit are the lacks of work of internal audit subsections. And that is why clear understanding of the essence of internal audit, the development of proper normative legal acts and methodology, which would answer international standards, are the basic ways to increase the efficiency and quality of internal audit. And professional competence of internal public accountants is one more and, probably, the basic moment of the increase of efficiency and quality.

Keywords: internal financial control, internal audit, internal state audit.

S. Demydenko

THE MECHANISM OF THE SUPPORT OF ECONOMIC MODERNIZATION OF UKRAINE'S REGIONS

The expediency of improving of the mechanism of the support of region's economic modernization, its renewed instructive filling in the section of three subsystems – support, special purpose and functional ones – are substantiated in the article.

The research of providing of the terms of economic modernization allows to determine this mechanism as an aggregate of organizational and economic levers which influence on economic system of a region, and to specify content filling of its subsystems. The creation of necessary terms for the increase of competitiveness of domestic commodity producer, providing of bases for long-term growth, involving of mechanisms of self-supporting development are possible due to large-scale economic modernization of the country and its regions. The modernization of Ukrainian economy on the principles of innovative development must be provided by complex application of all accessible levers of economic policy and by the prevention of conflict between their influence and the decision of strategic and current tasks. At these terms public policy of economic modernization is able to provide the proper socio-economic level of national development and the increase on its basis of the level and quality of life of the population.

Keywords: economic modernization, mechanism of support of economic modernization, internal support, external support, region.

V. Pasenko

THE CHOISE OF ASSESSMENT IN CASE OF INITIAL RECOGNITION OF BIOLOGICAL ASSETS

Methodological bases of an assessment of biological assets and agricultural production are studied. Critical analysis of the use of an assessment of biological assets and agricultural production according to fair cost and according to initial (actual) cost is carried out.

After the results of conducted comparative analysis of two methods of accounting of initial products recognition it is possible to draw the following conclusions:

- an enterprise can independently choose the method of products assessment at its initial recognition;
- it is better to pass to the chosen method of assessment from the beginning of year;
- the legality of the use of methodological changes in accounting is approved by the order on enterprise registration policy.

However it should be remembered that the use of the assessment of initial products recognition after production cost price needs exact calculations of its planned cost price. In the conditions of country's economy instability the costs on material and technical resources can substantially deviate from those planned by the subject of manage, that is why it is necessary to control the deviation of planned cost price from actual one during a year.

For both methods of the assessment of initial recognition an accessory agricultural production (straw, beet leaves, corn and sunflower stalks, cabbage leaves, etc.) can be assessed after normative charges on collection, transporting, moving, ricking and other charges, related to stocking up of these products, the cost price of which at the end of a year is not corrected.

It is expedient to apply the assessment after a fair cost by small enterprises, farmer economies, enterprises which planned-economic service is absent at. From practical point of view, the accounting after the assessment of initial products recognition is more efficient and answers international standards and market conditions of menage.

Keywords: biological assets, fair cost, initial cost, agricultural production.

N. Braziliy

THE ROLE OF ACCOUNTING POLICY IN THE PROCESS OF ENTERPRISE MANAGEMENT

Accounting is called a business language. It is widely used in business world for description of agreements between various subjects. Managers, proprietors, investors – all, who in any case is attracted in business life – operate by the concepts of accounting.

The aggregate of selected by an enterprise methods of realization of primary supervision, cost measuring, current groupment and generalization of economic activity facts in accounting must be represented in accounting policy of an enterprise.

Now the issues of accounting policy formation are not enough regulated in Ukrainian legislative space and accordingly in enterprise activity, that is why they need subsequent research.

Accounting policy is a real instrument for organization management, financial and tax planning of its activity, reduction of tax load for concrete subject of economic activity. Accounting policy is an internal law of organization, the acceptance of which is necessary above in the first place for removing of gaps, vaguenesses and variative decisions in a current legislation.

The main aim of accounting policy consists in the creation of information, that allows to do the estimation of capital, assets, obligations, profits and charges after any period of enterprise activity for: financial accounting; management efficiency; timely and correct tax calculations.

The formation of accounting policy is important and responsible procedure which influences on preparation and presentation of accounts and consists in the choice of one of methods, offered in every standard, its substantiation coming from the terms of subject activity and in its acceptance as a basis for accounting.

Accounting policy, being the instrument of enterprise management, must provide the integrity of accounting system. It means that it must unite all aspects of organization accounting process together, that tis o decide problems of methodological, technical and organizational character.

Thus, accounting policy (at its correct forming) allows to provide the most effective co-operation of all organization structures which take part in accounting process and to minimize charges (material, labour and time ones) concerning the decision of arising problems.

Keywords: accounting, management, accounting policy, accounting principles, financial reporting, elements of accounting policy.

V. Yatsenko

THE DEVELOPMENT OF COMPETITIVE OIL AND FAT AIC SUBCOMPLEX AS AN IMPORTANT COMPONENT OF FOOD SAFETY OF UKRAINE

In the paper the problems of competitive development of oil and fat subcomplex of AIC in Ukraine are studied. Raw materials and industrial and technological bases of oil and fat industry are analyzed, special attention is paid to the study of productivity indicators concerning sunflower production as the main raw material of the industry.

The author's method for estimating the efficiency of the development of oil and fat subcomplex using total (integral) indicator is developed.

The creation of modern state system for business support in oil and fat subcomplex is offered. Organizational and economic mechanism for regulation of the development and placement of oil and fat subcomplex in Ukraine and regions is developed.

Structural and dynamic characteristic of oil and fat industry is considered and the measures to improve organizational and economic mechanism for regulation of the development and placement of oil and fat subcomplex will allow to strengthen its domestic and foreign markets, to bring the production of sunflower oil in Ukraine to 15 million tons, to ensure Ukraine's population with this important food product and to keep world leadership in its exporting.

Keywords: development, oil and fat subcomplex, analysis, competitiveness, food safety.

A. Grylitska, I. Synyca

MANAGEMENT BY ENTERPRISE FOREIGN ECONOMIC ACTIVITY

At modern stage a lot of Ukrainian enterprises take active part in foreign economic activity. However the efficiency of foreign economic activity of domestic enterprises is so far rather low.

Outlined circle of problems requires proper actions to improve the organization of foreign economic activity from leaders of domestic enterprises.

Among basic possible measures to improve the organization of foreign economic activity at enterprises it is possible to select the following ones:

- the creation of separate structural subdivision which would be responsible for the progress of foreign economic activity at an enterprise;
- marketing researches of new markets subject to going out on them, the choice of partners for the conduct of foreign economic activity by collection of necessary information about them;
- making of SWOT-analysis for the development of an enterprise strategy and the improvement of the mechanism of foreign economic activity of an enterprise on the basis of proper legislative acts.

The embodiment in life of the offered measures in the field of foreign economic activity of an enterprise, no doubt, will considerably improve the quality of its work.

The realization of foreign economic activity by an enterprise requires the establishment of the strategy and strategic aims, which determine directions of its activity and more detailed aims. For the increase of effectiveness of foreign economic activity enterprise needs to operate, adhering to the set key principles, to execute certain requirements of effective commercial manufacturing activity, in time to take into account the risks of foreign economic activity and to determine measures on their reduction.

The strategy of management by enterprise foreign economic activity is analyzed. The requirements to be met by undertaking foreign economic activity for an enterprise are determined.

Keywords: foreign economic activity, strategy, management.

O. Kravchenko

REFORMATION OF ACCOUNTING SYSTEM IN BUDGETARY INSTITUTIONS

Modern state of economy development of Ukraine, the activation of eurointegration processes and the development of international cooperation need the improvement of accounting system in state sector organs in accordance with International standards. The aim of the work is to analyze the introduction of the strategy for reformation of accounting system in state sector of Ukraine taking into account international standards and to develop recommendations concerning the formation of their accounting policy according to National regulations (standards) of accounting in state sector. The conducted research has shown that the realization of governmental strategy of accounting reformation in state sector, which must take into account all actual aspects which for today are determinant in the development of international accounting system, is the basis for the improvement of budgetary establishments accounting. However its implementation presently is at initial stage. The formation of accounting policy of budgetary establishments on the basis of general organizational and administrative principles and methods of accounting, which will provide reliable and transparent financial accounting is no less important aspect in accounting reformation.

The realization of noted directions of accounting modernization in budgetary establishments is important pre-condition of effective functioning of budgetary establishments, providing of effective use of financial resources, the creation of integrated informational and analytic system of state finances management and international recognition of accounting in state sector.

Keywords: budgetary establishments, accounting reformation, national accounting standards in public sector, accounting procedure.

S. Mylnichenko

PROBLEMS OF MANAGEMENT AND DEVELOPMENT OF ENERGY COMPLEX OF A REGION

At high level of Ukrainian economy volatility the problems in the functioning and development of energy sector both at national level and at the level of individual regions have now acquired a special significance. The issues of strategic importance for the country, affecting vital interests of every citizen, every company irrespective of its organization and ownership, and every region, – the issues of energy security of Ukraine and its regions – are put forward onn the agenda.

The aim of the paper is to substantiate the problems of functioning and development of energy sector in a region and to develop proposals for their solution.

In the article the priority issues of effective functioning and development of energy sector in social and economic development of a region are grounded, key problems that determine crisis state in energy sector are highlighted and argued, the importance of implementing of energy saving measures in regions of Ukraine is demonstrated, the understanding of the concept of the latter is defined, energy saving potential is identified.

Keywords: energy complex of regions of Ukraine, volatility, energy-saving, energy resource-saving, energy-saving potential, energy security of region.

T. Pepa, L. Chernyuk

FEATURES OF FUNCTIONAL INTERACTION IN THE CHAIN OF THE SYSTEM OF SOCIETY-STATE-BUSINESS-SOCIAL INFRASTRUCTURE

With the purpose of the improvement of functional interdependences of four-tier system in the plan of co-ordination and regulation of effectiveness a social infrastructure must take into account society requirements and business needs. Summarizing the duties of social infrastructure concerning its system contractors, it is possible to mark that it must: to give workplaces to the society in accordance with its potential and necessities of economy; to provide the requirements of society in economic welfare; to give conditions to the business for realization of entrepreneurial activity; to be receptive to innovations; to provide moving toward an economic equilibrium and economic progress.

The model of society functioning as the motion of flows of material and spiritual welfare, informative and other resources on a square oval (society-state-business-infrastructure) at the levels of mutual relations, co-operation, co-ordination answers actual tasks of the transition to the way of strategic management by social infrastructure in the system of national space building.

At active and purposeful activity of organs of power in the direction of providing of the balance of interests of various social groups between power, business and society and the formation of unique investment-innovative infrastructural system, and also at favourable external terms it is possible to attain the aims of providing of sustainable economic growth, substantial improvement of population life, regional security and citizens personal safety.

Constructive, equal in rights and rational co-operation of the society, state, business structures and social infrastructure as harmonious state-private, social-infrastructure partnership, oriented to the development of the country as a unique whole, will provide the harmonization of all spheres of life, its steady, sustainable and effective development.

The aspects, specific features and qualities of the components of such system, functional interdependence of social infrastructure with structural elements of national territory are determined and the directions of their interdependence improvement are substantiated.

Keywords: social infrastructure, society, state, business, four-tier system, functional interdependence, comprehensive scheme.

O. Porozhnyak

TOOLS FOR THE DEVELOPMENT OF ENTERPRISE FINANCIAL STRATEGY

The transition from a planned to a strategic management, the involvement in standardization processes, innovative development require new attitudes, new behaviors and new management methods. The quality management methods, personnel resources include financial need to be renewed and developed. Today it is necessary to continue further development of methodological foundations of enterprise financial strategy and its tool support.

The purpose of this paper is to study the components and tools for determining the formation and implementation of financial strategy.

Strategic portfolio of modern enterprise contains competitive corporate, product, functional and resource strategies. Moreover, a special place in the hierarchy is occupied by financial strategies, such as designed to create investment opportunities including economic activities and the flow of primary and secondary business processes.

The tasks of financial strategy must comply with strategic enterprise course, its market position. The theory of strategic management identifies the following main general corporate strategies: growth (restricted or accelerated) and reduction. By choosing a particular strategy, an enterprise generates a number of important objectives for financial performance.

The most common financial strategies are: strategy of financial resources formation; strategy of financial resources allocation; strategy to ensure enterprise financial security; strategy for improving the quality of enterprise financial management. Often enterprises combine strategies and differentiate strategic objectives for different control objects.

Financial tools of enterprise business strategy should include: corporate strategy, financial policy of an enterprise, enterprise organizational forms of relationships, methods of structural changes, methods of design and implementation strategy.

A list of the tools of financial strategy is not exhaustive and represents the basis for further research in the area of financial security of strategic development of modern industry.

Keywords: financial strategy, financial policy, enterprise, tools, strategic management, method.

A. Tybin, N. Galysh

THE PROBLEM OF INTERPRETATION AND CLASSIFICATION OF BIOFUELS IN UKRAINE: LEGAL ASPECT

Nowadays, the production of biomass energy sources is one of the most efficient means of changing mineral fuels for more ecological ones, namely biofuel.

The aim of the paper is to explain notions of “biofuel” and “biomass” adopted by native legislation and scientific environment as well as to analyze the world practice regarding the classification of biofuel and feedstock for it taking into account the peculiarity of their production and final usage.

High world prices for energy sources as well as the dependence of most countries on energy import and understanding of the results of global warming are the factors which give biofuel some priority characteristics. The development of this trend is a priority for the countries that wish to decrease their energy dependency level.

An attempt to specify the notions of biomass and biofuel is made on the basis of normative base analysis and scientific sources review. The authors offer a range of criteria to be enshrined in normative base which serve as milestones for official securing of the activity of enterprises working in a certain field and having certain cost benefits.

The differences found in legislative interpretation of biofuel in Ukrainian and world practices substantially differentiate the possibilities of its production. Hence, legislative aspects of biofuel and biomass notions should be analyzed and developed. This would enable to use the potential of this energy source to its utmost as well as to facilitate more adequate classification of enterprises activities.

In our opinion, the experience of leading world countries (first of all, EU countries) is worth following, concerning some aspects of bioenergy development, and implementing into Ukrainian practice. This will enable biofuel enterprises to successfully operate while following the principles of sustainable ecological and economic development. The further research will be devoted to peculiarities of biofuel enterprises management in Ukraine.

Keywords: biofuel, biomass, classification, interpretation, legislation, manufacturing.

Yu. Fadeyeva

THE SYSTEMATIZATION OF THE KINDS OF STRATEGIC DECISION-MAKING IN ENTERPRISE CORPORATE MANAGEMENT

A strategic decision is a result of the choice, which subordinates an enterprise activity by the determination of desired results, tasks and methods of actions for their achievement, the search and use of possibilities for realization of strategic aims. Strategic decision-making in corporate management has a number of differences from a separate leader choice, because it is not individual, but group process.

Consequently, summarizing aforesaid, it is possible to draw a conclusion, that it is necessary to distinguish the concept «strategic decision in corporate management» from «strategic decision» in general. The character of accepted decisions is largely influenced by a degree of plenitude and authenticity of information which is owned by shareholders, collective nature of decision-making and the co-ordination of interests of participants of corporate relations.

Characteristic features of the concept of «strategic decision in corporate management» due to one of the most important features of such a decision – a collegiality – are grounded and the features, by which strategic decisions in corporate management should be classified, are picked out in the article.

Keywords: strategic decision, corporate management, general meeting of corporation, strategic decision-making in corporate management, collegiality.

K. Haimur

ANALYTICAL TOOLS FOR THE RESEARCH OF SUSTAINABLE DEVELOPMENT AT INDUSTRIAL ENTERPRISE

During the last decade the problem of sustainable development and economic growth of industrial enterprises is invariably a focus of attention. First of all, it is substantiated and examined in close connection with the development of global system crisis, the forms of manifestation of which are the following: the crisis of industrial model of development, problems of health and longevity of people.

This theme is actual for all world association, that is confirmed by proper conferences, forums at international level.

The purpose of this article consists in the formation of informative and analytical basis for sustainable development of enterprises activity.

Studying the problems of sustainable development at industrial enterprises, scientists use such terms, as: sustainable development, conception of sustainable development, economic analysis, ecological and economic analysis, economic damage et cet. Sustainable development is such development of society which improves the terms of life of a person, and affecting environment remains within the limits of economic capacity of biosphere, so that natural basis of humanity functioning does not collapse.

Generally speaking, the conception of sustainable development has become new approach to problems which before either haven't been noticed, or haven't been realized as important, or have been considered not related to the sphere of economic science. The paradigm which has been dominant in economy until now is based on some suppositions about the world, which, being very useful for effective allocation of resources in short-term interval of time, are less exact and useful in the process of work with more long-term, wide and difficult problems of sustainable development.

Thus, at research of problems of sustainable development, cause-effect relations on a chainlet «co-operation – change – consequences» are studied and established and some tendencies on this basis are revealed, the systems of forms for property realization are developed, concrete ways of economic conflicts solution are determined.

The problems of forming of analytical tool for research of sustainable development are considered in this article.

Scientific character, complexity, objectivity, exactness, authenticity, effectiveness, operationability, democracy, efficiency and others are basic principles of sustainable development.

Keywords: sustainable development, environmental indicators, economic indicators, social indicators.

R. Gromika, P. Kosharna

STRATEGIES OF INNOVATIVE DEVELOPMENT OF AN ENTERPRISE

A summary of the most popular ideas concerning the essence of the “strategy” concept has made it possible to identify its main aspects, which are to set goals to be achieved; to simultaneously focus on internal capacities (resources) and environment capabilities; to determine competitive advantages, etc. A special place in strategic recruitment company is occupied by innovative strategy. This is due to the dynamism and the uncertainty of the environment, scientific and technical progress.

The purpose of this paper is to present a synthesis of theoretical and practical improvements to determine the types of innovative strategies for enterprise development.

The analysis of numerous studies on innovation management has shown that innovation industry often has technological and market (marketing) character. However, all innovation strategies are derived from a number of basic strategies, such as intensive growth strategy; integration development strategy; diversification strategy; reduction strategy. The choice of a strategy depends on two main factors – market position and technological capabilities of a company.

Innovative activity of an enterprise depends on its chosen competitive behavior. Competitive behavior is determined by company size, stage of life cycle of its product life cycle industries, and therefore determines the guidelines for innovative development and ways to implement them.

It's impractical to consider separately certain types of innovative strategies. However, the generalization of the experience for today's leaders creates considerable scope for innovative solutions of an enterprise, powerful tools of implementing technological and marketing innovations to achieve strategic success and shaping of sustainable competitive advantages.

Keywords: strategy, innovations, enterprise, innovative development, strategic management.

S. Hryvkiivska

AGRICULTURAL PRODUCTION IN UKRAINE: STATE AND PRIORITY DIRECTIONS FOR FINANCIAL SUPPORT OF ITS DEVELOPMENT

In terms of overcoming systemic crisis and providing of post-crisis recovery and determining of policy direction of the national economy, growing dependence of the sustainability of the country as to the global economic processes and the quality of provision at the regional level, the particular relevance is the problem of development of agricultural complex of the country. Solving this problem requires the development of advanced conceptual and theoretical, normative and applied approaches, identification of priority problems and volumes of financial support for its development. This supports as well as a global practice and experience of formation and development of the market economic system in the country.

The purpose of this article is to analyze the current state of agricultural production in Ukraine and to identify priority areas to ensure its financial development. The main objective of agriculture is to increase the production of agricultural raw materials and food in the most sustainable way, which is subject to the economic, social and environmental requirements. To solve this problem it is necessary to increase innovation activity, the use of new technologies of production, which in turn requires a consistent policy of financial security such changes. We believe that the growth of agricultural production, improve the solvency of most agricultural producers contribute to recovery and sustainable development not only in this area but also the economy.

Keywords: agricultural production, financial security, agricultural complex.

V. Shpyliova, V. Bilyk

EVALUATION OF TERRITORIAL INVESTMENT CLIMATE DURING DEVELOPING OF COMPANY'S INVESTMENT STRATEGY

In the article the methodology for assessing of the investment climate of the territory developed by various scientific schools, consultancies and international organizations are summed up. The problems of analysis of the investment climate, emerging in the development of the investment strategy of enterprise are described. Recommendations for using of indicators of the investment climate in order to adequate its evaluation are given.

In consequence of the study of foreign and domestic methodological approaches to the assessment of the investment climate has been made the following conclusions:

1) assessment methodology of the investment climate has a relatively short history and developed foreign economists;

2) in a majority the foreign techniques is macroeconomic, and domestic and adapted techniques are focused at the regional level;

3) assessment of the investment climate for foreign procedures is carried out by a set of partial factors or characteristics on which to assess the object belongs to a particular group;

4) practice of assessment of the investment climate reflects a trend shift in emphasis on subjective factors that are evaluated by experts in objective measures obtained on the basis of statistical and analytical data;

5) foreign techniques are guidance for foreign investors in the decision to invest in a particular country.

Keywords: investment, enterprise investment strategy, investment climate, methodology of estimation of investment climate.

O. Shevchenko

FORMALIZATION OF CRITERIA FOR ELABORATION AND ESTIMATION OF REGIONAL DEVELOPMENT STRATEGIES

The subject of research is the system of defining priorities for regional development as the base for formation and realization of regional development strategies and rising of the effectiveness of regional administration. The goal of the study is to form the instruments of preparing text of regional strategies through the specification of regional development priorities and, basing on that, to define the criteria and ways of rising the effectiveness of regional administration. At the present stage the questions of common approaches to formal criteria development regional development strategies and their effective implementation remain unresolved. Therefore, in the context of the necessity of the updating of the regional strategies is updated the creation of training tools and text processing strategies. In the article the problem of formulating of the regional development priorities as the basis of regional development strategies is defined. The differences in the coverage of one and the same regional development in the various strategies are analysed. Requirements regarding the formulation of regional development priorities are formed. Criteria for evaluating the effectiveness of regional management through the implementation of regional development priorities are offered. It is proved that it is necessary to develop a single criterion to verbal formulation based on priority need for answers to the question «Why do I need the implementation of this priority, what goal will be achieved and what effect will give the achievement of the goal in the long run»; engaging to the development of the strategies of professionals regionalist, officials of government and local government, the public and business; combination of self-support tools and the provision of budget financing in the implementation of strategic priorities. The stages measuring the effectiveness of regional management quantitative and qualitative parameters are offered.

Keywords: regional development strategy, regional development priority, regional management, estimation of regional management effectiveness.

O. Yatcenko

METHODOLOGICAL PRINCIPLES OF THE MANAGEMENT BY COMPETITIVENESS LEVEL OF REGIONAL AGRO-FOOD SYSTEMS

In the article the development of regional agro-food system from the perspective of general systems theory is considered. The concept of «competitiveness» of regional agro-food systems at the micro, meso,

macro levels is disclosed and the internal and external competitive advantages in terms of globalization trends of the world economy are studied.

It should be noted that the nature of the interaction of regional agro-food system is in the following relation in which the causes and effects of economic processes are in constant dynamic dependencies on each other. This causal relationship defines such an important feature as the cyclical nature of their development, and the period of oscillation is directly proportional dependence on the spatial scale formation.

The level of competitiveness management in the regional agri-food systems at various levels is in creation of a competitive environment within the system, the formation of the response to external influences and relationships and expanding domestic competitiveness in outer space.

Thus, there are four categories according to the degree of APS regional competitiveness: a very strong competitive position; strong competitive position; mediocre competitive position; weak competitive position. His final, final form becomes competitive at the micro level. Thus, regional competitiveness of APS – a property of the object and its regional APS service, characterized by a degree of real or potential satisfaction of specific needs compared to similar objects represented on this product market.

Keywords: competitiveness, regional agro-food systems, competitive advantages, management and development.

O. Cherevko, O. Berezina, A. Godlevska

REGIONAL POLICY'S PRIORITIES OF SOCIO-ECONOMIC DEVELOPMENT

The problems of increasing of the effectiveness of socio-economic development of a region are studied in the article. The priorities of regional policy of socio-economic development (particularly in terms of improving the quality of life of the population) are identified and justified. The methods and tools for their implementation are outlined.

Regional policy of socio-economic development primarily should be focused on improving of the quality of life of the region. In this case should be offered such its priorities:

1. Orientation of regulation of the quality of life for the provision of equal opportunities and conditions for each person to choose different ways to meet their needs, are not negatively impact on society and the ecosystem; financial support for population targeted assistance to the unemployed, which will in times of crisis to stimulate domestic demand, which will support the regional economy in the face of shrinking external demand.

2. Formation of monitoring key indicators of quality of life, specifically aimed at becoming organized, regular, systematic surveillance of social phenomena, socio-economic, demographic and environmental processes for the purpose of evaluation, analysis and identification of key priorities in social and economic policy region.

3. Orientation of the regional regulatory system for long-term sustainable development strategy by developing an integrated system of interconnected long-term policies covering all regional reproductive processes, to avoid the possibility of substitution of the main goal of the tasks of the current period.

4. Implementation of the regulation of the quality of life of the main provisions of the concept of TQM, which will significantly increase its effectiveness and efficiency.

5. The implementation of all subjects of regulation of quality management systems that meet the international standard ISO-9001:2000, which will allow to target each element of the control subsystem for continuous improvement activities carried out, and environmental management systems that meet the international standard ISO-14001:2004, which will allow to target subjects of regulation in the region towards environmental protection.

6. The implementation of the regional administration and local government information systems providing online services to individuals and organizations using information technology.

7. Providing of real opportunities for participation of the entire population of the territory in the process of decision-making on all the major local issues via formation mechanisms involving local communities in the process of strategic decision-making.

8. Development of effective mechanisms of interaction of regional and local government and the private capital for additional investment in the implementation of programs to improve the quality of life.

Keywords: region, regional development, regional policy, socio-economic development of a region, quality of life in a region.

S. Zaporozhets

THE PREDICTION OF BANK RESOURCES FOR MORTGAGE CREDIT OPERATIONS FINANCING

As the practice proves, banks of Ukraine in their operation activity can rely mainly on short-term resources funding. This research is dedicated to the working out of the resources funding methods for the financing of the mortgage credit operation. It's significant to reveal the conformity to changes of the bank resource portfolio in order to able the transformation of the short-term liabilities for their usage in long-term operations. While analyzing the financial statements of some banks of Ukraine, it was proved that the trend of the short-term liabilities depends on the season and the economic cycle. The author has developed the imitation model for the determination of the average balance of the current clients' accounts, taking into consideration all detected conformities and providing their (accounts) use in long-term operations. The author has calculated the average balance of the current clients' accounts for the chosen banks' group. The balance of such funds has been predicted that allow building mid-term and long-term forecasts, detecting the trends on short-term periods, based on the season factors. The implementation of this method will allow banks to estimate and predict the trend of the current accounts stable part, to plan the amounts of the mortgage credit operations.

Keywords: mortgage credit operation, bank resources, current liabilities, resources transformation, resources predicting.

I. Bakum

CONDITIONS OF EFFICIENCY INCREASE OF THE ECONOMY OF UKRAINE

Efficiency increase of national economy as the basis for its competitiveness at the world market is an important economic and social task for its government, because efficiency increase of national economy is one of the key factors to ensure a high standard of living for population. The lack of well-defined strategy for the development of Ukraine negatively affects the quality of its economic growth, which reduces the effectiveness of economic processes. The key factors that negatively influenced the dynamics of Ukraine's economy effectiveness are the following: low level of profitability, imperfect management, structural imbalances and institutional factor which reduce the potential for capital and investment growth and limit innovation activity of domestic enterprises.

Inefficient use of the main resources and major structural imbalances are one of the main reasons for the low efficiency of the economy of Ukraine. At the legislation level the specific regulations should be introduced or modified as part of improving the functioning of the national economy related to restructuring of the national economy, including industrial complex, increasing level of production of priority activities, improving capacity utilization, reducing of the shadow economy, declining of the share of unprofitable enterprises.

Keywords: economic efficiency, structural imbalances, economic growth, strategy of economic growth, growth factors.

Abumufreh Murad

EMPIRICAL DETERMINANTS OF ECONOMIC COOPERATION BETWEEN UKRAINE AND IRAQ AND IRAN

Middle East direction of foreign policy of Ukraine has not only a long history, but is extremely politically and economically promising. The importance of deepening of economic and political cooperation between Ukraine and Iraq and Iran is determined by a number of factors: geographical proximity and easement of transport communications, the complementarity of the economic structure of the economy of Ukraine and the countries of the region.

The purpose of the study is defining of the key factors that affect Ukraine's trade with Iraq and Iran using the built gravity model based on the panel data study.

Whereas the population, GDP and distance between countries often have the most significant impact on the trade flows between the countries, but in an environment of international cooperation is influenced by

a number of important factors that should not be neglected in the development of public policy. In particular, one of such factors is an indicator of cultural distance, which represents the inverse relationship of volume and turnover are statistically significant.

In conclusion, it should be noted that an active political dialogue and creating of the necessary solid legal framework will help to create a political foundation for the growth of trade and economic cooperation between Ukraine and Iraq and Iran and attracting foreign investment to Ukraine and economic development of the countries in general.

Keywords: foreign trade, gravity model, Iraq, Iran.

E. Andreeva

THE DEVELOPMENT OF INNOVATION ACTIVITY AND ITS DISSEMINATION ON CLUSTERING PROCESSES

The article is devoted to topical issues of determining the characteristics of innovation activity development and its dissemination on clustering processes. Potential abilities of the introduction of innovation model of the development of national economy of Ukraine in terms of clustering processes dissemination are considered.

Transition of Ukrainian economy to the innovative development model provides the creation of many innovative clusters focused on the already existing specialization and cooperation, the creation of new knowledge-intensive industries. The national scientific and technical potential can and should serve as a platform for innovation-intensive economic growth, social services, and strategic sectors. However, there are significant problems of financing of innovative activity, recognizing of its strategic importance, the formation of modern institutional environment that stimulates innovation progress.

An innovative model of Ukrainian economy is a model focused on the potential of the regions and their unique resources; industries that have gained experience in terms of transformational change; authorities who have studied the world experience of clustering. This trinity based directly on obtaining new scientific results and their implementation in manufacturing technology, provides GDP growth mainly through the production and sale of high technology products and services. Its main purpose is to provide increasing the competitiveness of the national economy through the use of domestic and international scientific, technical and educational potential.

An innovative model of Ukrainian economy in the future must have the following characteristics:

- Institutionalization of contemporary forms of innovation and intellectual markets;
- Availability of targeted government policies to support innovation-oriented business, innovation clusters;
- Current legislation focused on the leaders of many sectors of the economy to international markets;
- A modern system of education, combined with research activities;
- Legal and regulatory support innovative fixed administrative work as the basis and foundation management culture;
- Continuous monitoring of the Ukrainian producer position on global markets;
- Information transparency in the implementation of innovation and investment policy and sectors;
- Decent payment of intellectual and innovative work.

Fundamentally science must become a generator and a center of innovation changes, the core innovation model, stimulant of clustering processes. This is possible only if consistent state science and technology policy, active formation of national clustering policy definition and implementation of strategic priorities for economic and social development.

Keywords: globalization, innovation, innovation development, management, entrepreneurship, cluster.

O. S. Vyontsek

TOOLS TO ENSURE AVAILABILITY OF KNOWLEDGE AND INFORMATION IN LVIV REGION

Formation of a knowledge economy in the country allows efficient use of scientific and educational potential, created to commercialize knowledge and benefit from this income. Taking into account the trend

towards the formation of knowledge economy in Ukraine and its regions becomes urgent problem of availability of knowledge to the public.

The purpose of this article is to identify instruments providing of informatization of educational sphere as a mechanism that provides the formation of a unified educational information environment.

Availability of knowledge for people of Lviv region improves, but slowly. The library sector is characterized by increasing number of instances, but not nearly the number of visits increased in recent years. Information and communication technologies spread rapidly.

It should be noted that improving the accessibility of knowledge does not mean that people will use this knowledge. Significant impact on the activity of people about the use of available knowledge with socio-cultural factors: the level of education in the region, the prestige of science and education in the region, innovative activity in the region, the level of culture and traditions, the unemployment rate, ease of doing business etc. Solving of the problem of availability of knowledge should be accompanied by improvement in the standard of living of the population.

Keywords: availability of knowledge and information, knowledge economy, knowledge sharing, information and communication technologies, media.

A. Tyrinov

THE CHOICE OF A MECHANISM FOR THE INCREASE OF ENTERPRISE ACTIVITY EFFECTIVENESS

The analysis of the latest research showed that the scholars distinguished the following mechanisms of improving plant performance: priority (competitive), motivational, anticonsumptive mechanisms and of participative management. However, the issues concerning the criteria and procedure of the choice of a certain mechanism should be considered despite a great number of scientific studies in this field.

The objective of the article is the development of a methodological approach to the choice of the mechanism of improving plant performance in terms of a machine building enterprise.

As a result of the research, the methodological approach to the choice of the mechanism of improving plant performance is developed and the scenario of improving machine building enterprise performance is proposed. The use of the completed predicted and estimated results of forming of the mechanism of improving plant performance enables it to move to the group with a higher efficiency level. The area of further research consists in application of the methodological approach to the choice of the mechanism of improving performance for enterprises of other industrial activities.

Keywords: mechanism for increase of effectiveness, efficiency level, choice of mechanism, scenario approach, engineering enterprise.

A. Khodzhaian

STATISTICAL FORECASTING IN THE SYSTEM OF STATE PLANNING AND PROGRAMMING OF UKRAINIAN ECONOMY DEVELOPMENT

In the article the role and methodical arsenal of macroeconomic forecasting in the system of government economy regulation are investigated. Methodological principles of the construction of integrated model of short-term forecasting with the aim to increase accuracy and reliability of forecasts are formulated.

Under the conditions of implementation of economic reform and strengthening of the role of the institutional component of the topical issue of predictive calculations SNA indicators by sectors of the economy. Sector indices are benchmarks and indicators in conducting of an effective economic policy rationale and use of optimal proportions of GDP, balance of income and expenditure budget and so on. Estimated projected indices of SNA by the economy sector enable to create the information software for the analysis of methods and means of regulation in the social and fiscal areas that affect the feasibility of improving of management decisions to stabilize the socio-economic development.

Building of integrated model of prediction of macroeconomic indicators according to the sectors of economy is based on certain rules and algorithms that determine the order of calculations and mathematical operations required for processing. It should be noted that a single universal model of prediction does not exist. The choice of the type of model and method of prediction depends on the purpose of forecasting,

specific macroeconomic process (phenomenon), scale of modeling object, available information base, hardware and software etc.

Considering the European experience of forecasting of macroeconomic indicators allows to improve the methods of economic-mathematical modeling in Ukraine based on new modern principles and approaches that reflect the main specific features of the Ukrainian economy, guided by the SNA and enables you to analyze and predict the performance of accounts due to the sector of economy.

Integrated forecasting model due to the sectors provides an opportunity to introduce the economy of a country at all stages of reproduction. The advantage of this model is the consideration of sectoral development opportunities, identify their predictive dynamics and implement structural and balance calculations at the macro level to calculate GVA and GDP, using the principle of «bottom-up».

Keywords: statistical forecasting, planning and programming, concept of integrated model of short-term forecasting.

A. Grylitska, N. Malova

THE WAYS OF OVERCOMING OF PROBLEMS OF INVENTORIES ACCOUNTING IN UKRAINE

In the article the methodology of inventories accounting at enterprises is investigated. The automation of raw materials accounting is considered. Current problems of inventories accounting are shown and the ways of their overcoming are offered.

The implementation of these ways of improvement of inventories accounting by an enterprise will lead to a significant increase in performance of its financial and economic activity. Solving of complex of controversial and discussion questions on accounting and analytical management of inventories is important for most businesses and requires the further researches.

Analysis of the implementation of national regulations (standards) of accounting revealed the problem methodological issues, the existence of which is associated with insufficient scientific justification that particularly concerns the inventory accounting. Therefore these problem questions of methodical character need improvement as at the micro (enterprise level) and at the macro (national level) levels. After a critical evaluation of legal acts, it is worth noting that bringing of Ukrainian legislative base in line with international is a necessary, complex, long and complicated process. However, it is clearly necessary since it brings transparency to Ukrainian accounting, its clarity and conformity to generally accepted international principles.

Every company is interested in creating competitive products and its implementation in the domestic and foreign markets, profit and securing a stable financial position. In achieving of this goal involved inventories that provide a continuous process of production and sales.

Inventories are the main source of working capital and the livelihood of the company. Therefore, accurate accounting of the company is an integral part of management as a precondition for the achievement of current and long-term goals of the company.

Keywords: inventories, inventories accounting, automation of inventories accounting, problems of inventories accounting.

I. Sadovska

STRATEGIC MANAGEMENT ACCOUNTING OF INNOVATION ACTIVITY IN AGRIBUSINESS

In the article the question of forming of a new methodology of strategic management accounting for innovation activity at agricultural enterprises is investigated. New methodological approaches to the formation of double-digit budgets for innovation activity are grounded. The first draft of the budget has a monitoring destination and shows the level of expenditures on implementation of strategic and operational objectives. The second version of the budget shows potential for cumulative innovation process in terms of an economic value added chain.

The method for the cost calculation of innovative products taking into account full amount of innovation activity is offered. This demonstrates a new concept of accounting. The basis of the concept

makes the idea to consider innovation business as a complex process. Preference is given to the economic relations embodied in the agent agreements. The objective of an accounting system is a continuous monitoring and evaluation of the relationship between agents in terms of transactions management.

A framework for the establishment and development of strategic management accounting for innovation activity is suggested in view of globalizational economic processes and sustainable development concept.

Keywords: strategic management accounting, innovation activity, agricultural business.

G. Pogrishchuk

RATIONAL NATURE MANAGEMENT AS PREREQUISITES FOR TRANSFORMATION PROCESSES OF SOCIAL REPRODUCTION

In recent decades heavily invested in real estate, mining minerals, various fuels and structured financial assets with embedded derivatives, but relatively little money has been spent on the development of «renewable» energy, energy efficiency, public transport, the development of sustainable agriculture, protection of ecosystems and biodiversity, and conservation of soil and water. In fact, most strategies for economic development and growth encouraged rapid accumulation of physical, financial and human capital, but due to the excessive use of depleted world reserves of natural resources (and often irreversible process of exhaustion). This model of development and strong growth needs of humanity adversely affect the welfare of current generations, as a result transformed into limited for future generations to experience all the beauty of a full life. Thus, the problem of rational nature is the basis of the transformation processes of social reproduction and requires thorough investigation.

The process of social reproduction across the community; highlighted the underlying its components is grounded in the article. The crucial role of nature in the processes of social reproduction; considered fundamental components of sustainable use principles noosphere socio-economic theory is outlined.

It is proved that the resource management paradigm is a resource conversation and existing regulations and market incentives exacerbate the problem of inefficient allocation of capital because companies are allowed to operate, which has important environmental and social impacts, often without any external accounting and control.

In the paper the variety of environmental projects and marketing activities, which include: industrial and technological, organizational, managerial, research, education and upbringing is highlighted.

It is indicated that environmental management, like any complex form of activity is impossible without accurate information. It is necessary for state and local governments, legal persons and citizens. Information on natural resources and the environment should be accurate. Only in this case, we can predict adverse changes in environmental management. This requires the implementation of measures such as the development of a unified state system of environmental monitoring throughout the country; improving the regulatory framework governing cooperation between the executive authorities responsible for state environmental monitoring; improve the system performance, creating methodologies for environmental monitoring; inventory of hazardous industries; formation of public inventories of natural resources; information provision account the results of the state ecological expertise of projects, programs and facilities subject to mandatory environmental assessment.

At the present stage of social and economic development of any country in the implementation of structural changes in the national economic development and transformation of the reproductive system is the search for effective methods and means of achieving the tasks to the fullest satisfaction of social needs. Transformation of social reproduction should take place towards the rationalization of nature, and the reorientation of the economic system on the path of deliberate and consistent use of natural resources. Since environmental management as a system of activities designed to ensure the most efficient mode of reproduction and economical exploitation of natural resources through advanced ways and forms greening of business. Thus, the objective is the need to improve public policy, including measures in the field of pricing and regulation, in order to change the wrong market incentives that lead to misallocation of capital and ignore the social and environmental impacts.

Keywords: rational nature management, social reproduction, economic system, noosphere socio-economic theory, environmental and economic factors.

V. Melnyk

INDICATIVE EFFECT OF PROFOUND COOPERATION WITH EU ON SECTORAL DEVELOPMENT OF NATIONAL ECONOMY

Considering the strengthening of globalization challenges grows the importance of scientific study, according to the particular stage of social and economic development priorities of the national economy, allowing placing the country to a higher level of competitiveness and enhancing the dynamics of its development. The formation of the national economy is influenced by the set of factors, among which are the defining national development priorities and vektornist foreign policy.

Thus, the major structural changes in the development of the national economic system are caused by transformation of some infrustructure institutions and are based on the need to solve the socio-economic problems and should fulfill certain time parameters.

The purpose of the study is in grounding of the organizational and economic principles of structural changes in the national economic development, determining of factors of the formation of economic, social, ecological potential and studying of their impact on the conditions for the internal market functioning in the context of European integration processes.

In this paper the national priorities of economic development are grounded. The reasons of the establishment and implementation of sectoral priorities are defined.

As positive incentives for the development and expansion of markets, increasing investment and consumer demand is considered cooperation with the EU in the framework of the Association Agreement between Ukraine, on the one hand and the European Union and its Member States, on the other hand.

The attention is fixed on the efficient use of existing capacity for overcoming of imbalances in the structure of the national economy. Generalized indicators of development: opportunities in information technology, opportunities in research and development, industrial structure opportunities, patents, trademarks, industrial designs, are outlined.

The negative effects of interaction between Ukraine and other countries, namely the dependence on external markets, suppliers of energy, raw materials export orientation, lack of foreign direct investment and accordingly, new technologies are defined.

Within the theory of sectoral specialization of the economy it is proved the priority of specialization of national economic complex in the development of the production sector of producing means, production sector of consumer goods, especially of agricultural and manufacturing industries and manufacturing sector services. That is due to specialization in those fields and in ensuring of market segments where its business units are more competitive than foreign, import those goods in which it inferior to foreign enterprises.

World economy needs structural changes in many sectors, due to the need for restructuring of the sectoral structure in particular of real production towards the formation of a national specialization area in the system of international division of labor, including benefits of national economy. Structural changes in the national economic development can be carried out through the implementation of strategies and mechanisms of institutional changes, in the basis of which should be laid the changing priorities of economic development in the direction of the transition from the raw materials sector to the innovative type of economic development.

Therefore, further research should be done in the development of recommendations for the creation of conditions of institutionalization of sectoral interaction of economic agents and the conditions for economic growth. Because as the continuing decline in the share of industrial production in the economy of its overall development will increasingly depend on the service sector, knowledge economy, information and technology. In this connection it is necessary to change the existing industrial structure and provide a large-scale technical reequipment of enterprises that allow achieving competitive advantage through the effective implementation of the latest developments in vnutrishnosektoralnyy redistribution objects and means of production.

Keywords: national economy, indicators of development, European integration processes, sectoral development, factors of formation of the economic, social and environmental potential.