

## ABSTRACTS

**Akhromkin E.M.** *Basic provisions of the innovation system concept.* – P. 132.

The paper studies the problem of formation and action of the innovation system and its elements. The structure of the innovation system is defined.

*Keywords:* innovation system, institutional subsystem, innovation infrastructure, market subsystem.

**Bondar V.P.** *Drawing up of audit contract: problems and solutions.* – P. 91.

The paper describes the process of drawing up of audit contract, identifies the problems of contractual regulation of relations between an audit firm and client, gives recommendations on solution of existent problems.

*Keywords:* audit, contract, clients, problems, relations, recommendations.

**Borodyuk V.M., Frolova G.S.** *Socio-economic aspect of equipping with services and utilities.* – P. 216.

The paper gives an analytical assessment of equipping Ukraine's settlements with services and utilities. The factors having influence on this process are defined, role of local authorities is shown, and the necessity of involving of the regional economic systems into this process is grounded. The dependency between equipping with services and utilities and economic development of regions is examined.

*Keywords:* equipping with services and utilities, settlement, population, region, market transformations, conditions for life activity, quality of life, state policy.

**Bratanych M.V., Polosova T.V.** *Determination of essence of economic efficiency and classification of its types.* – P. 153.

The paper proves the necessity of specifying and improving of a great number of existent terms and indicators which characterize the economic efficiency.

*Keywords:* effect, economic efficiency, profit, expenditures, profitability.

**Chichkan O.I.** *Identification of main factors of Ukraine's regions development.* – P. 120.

The paper identifies main factors of Ukraine's regions sustainable development. The relationship between main of them was established, and their influence on the socio-economic development of regions was assessed.

*Keywords:* sustainable development, factors, basic capital, investments, innovations, region.

**Garaschuk O.V., Schukin O.I., Matienko V.M., Kozlov E.E.** *Estimation of intellectual capital and motivational factors of enterprise's innovation potentialities.* – P. 106.

The paper analyses basic methods for estimating intellectual capital and investor's risk, their results and their interdependence in the investment process. The possibility of using and practical value of the results obtained are considered in the view of estimation of region's investment potential.

*Keywords:* economic complex, intellectual capital, risk, investments, integral rating, investment potential.

**Golub N.Yu.** *Criteria for estimating the efficiency of industrial corporations transformation by different market subjects.* – P. 67.

The paper presents a methodical approach to determination of economic interests of those who take part in the structural transformation of industrial corporations.

*Keywords:* industrial corporations, economic interests, markets.

**Goncharuk A.G.** *Strategic aspects of using a competitive benchmarking at the industrial enterprise.* – P. 141.

The application of free disposal shell method in the competitive benchmarking is grounded. Methodical provisions for the competitive benchmarking application at the industrial enterprise have been worked out. It will allow to develop and make strategic decisions stage by stage, which help to achieve the boundary of efficiency and market leadership.

*Keywords:* benchmarking, industrial enterprise, strategic decisions, market, efficiency.

**Grynko T.V.** *Conception of adaptive management of innovation-based development for an industrial enterprise.* – P. 113.

Conception of adaptive management of innovation-based development has been worked out for an industrial enterprise. It is based on a process management approach instead of a functional one. It also takes into account specific features of Ukraine's industrial enterprises what allows to compare the needs and possibilities of the industrial enterprise as for innovation-based development, as well as to realize innovation potential.

*Keywords:* conception, adaptive management, innovation-based development, innovation potential.

**Ignatova O.A.** *Causes of the financial crisis in Ukraine and ways of its overcoming: a physical and economic aspect.* – P. 3.

The paper presents a physical and economic approach used to solve the problems of overcoming the financial and economic crisis in Ukraine. Country's GDP growth dynamics within 2001-2007 was estimated using physical units. It turned to be much lower than that estimated by using cost-based indicators. The directions of the state financial and economic policy, which may enhance the growth of the physical volume of production, are suggested.

*Keywords:* financial and economic crisis, physical economics, economic growth dynamics, financial and economic policy

**Ivanov S.E.** *Integrated method of zoning the rating indicators of regional development.* – P. 17.

The paper describes the practice of a comparative analysis of socio-economic development of some districts in the regional aspect. The focus is made on basic directions of improvement of the methodology of calculating integrated coefficients for distributing economic indicators. The cases of using an integrated method of zoning the rating indicators of regional development are presented.

*Keywords:* zoning, socio-economic development, economic indicators.

**Ivanova V.V.** *Conception of energy-saving strategy development.* – P. 61.

It is determined that under present conditions the competitiveness of enterprises substantially goes down because of the high share of power expenses in the prime product cost. Conception of energy-saving strategy is offered for the by-coke industry enterprises. It allows to increase energy efficiency by using the internal reserves.

*Keywords:* energy-savings strategy, energy efficiency, enterprises, production.

**Kalyuzhnyi I.L., Kalyuzhna T.V., Mitus V.O.** *Using a system analysis principles in modeling an innovation process.* – P. 136.

The paper describes the principles of a system approach in modeling the innovation process in accordance with which the model of innovation process of the scientific-production enterprise is built.

*Keywords:* system, system analysis, innovation, innovation process, scientific-production system.

**Khumarova N.I.** *Greening-oriented strategic planning as base of development of territorial ekonomis-ecological systems.* – P. 231.

Theoretical and methodological bases for forming ecology-oriented strategic planning are de-

veloped. Imperative of ecology-oriented strategic planning in conditions of passing to the model of steady development and formation of principles of «green» economy is grounded. The proposal on strengthening of role of the strategic planning as instrument of realization of policy of the state and regions have been worked out.

*Keywords:* ecology oriented strategic plans, forecasting, approaches, principles, criteria for forming a system of indicators.

**Kindzerskyi Yu.V.** *Risks of industrial development and policy priorities in its reformation in the strategy of economic transformations in Ukraine.* – P. 44.

The paper shows a restricted character of the measures on the real sector reformation provided in the Economic Reforms Program for 2010-2014 for overcoming the industrial problems. It also grounds the priority tasks of the industrial development and mechanisms of their realization which should become the basis for the state medium-term industrial policy as well as for involvement of the industry into solution of the problems which concern the Ukrainian society development provided by the above program.

*Keywords:* industry, risks in industry development, industrial policy, priorities of reforms in the industry.

**Kondratenko N.G.** *Special tax regime for small enterprises under conditions of the economic crisis.* – P. 39.

The article discusses the features of a special tax regime under conditions of the economic crisis. The activity of subjects is analysed under a special tax regime. The effect of a special tax regime on the subjects working under the economic crisis is grounded.

*Keywords:* small enterprises, taxes, regime, crisis, economy.

**Konyk O.V.** *Analysis of processes of regional and branch concentration of capital investments in Ukraine.* – P. 101.

The analysis of processes of concentration of capital investments in regions and branches of the real sector of economy (RSE) was made; as a result, the structure of regional and branch capital investments was defined, coefficients of structural changes were calculated as well as of the level of capital investments' concentration in regions and branches of Ukraine's RSE.

*Keywords:* capital investments of Ukraine, analysis, regions, branches.

**Konovalova T.V., Garbusova N.O.** *Specific features of determining Internet costs for trading enterprises.* – P. 169.

The article deals with possible ways of using Internet by an enterprise, models of representing Internet costs in enterprise's accounting and fiscal accounting, as well as the disputable issues concerning the problem whether to consider them the gross expenditures of the enterprise.

*Keywords:* Internet, trading enterprises, enterprise accounting, fiscal accounting.

**Kotov E.V., Yushkov E.O.** *Ensuring energy security of Ukraine: a methane-coal aspect.* – P. 78.

The article deals with the need and prospects for an integrated approach to the use of methane-coal fields. It proposes a new paradigm in the formation of Ukraine's energy security.

*Keywords:* methane, coal, energy security, alternative fuel.

**Kotova N.I.** *Social package as an instrument of social responsibility in labour protection sphere.* – P. 222.

The needs and ways of introducing social responsibility are defined for providing realization of labour protection legislation. The content and principles of social package formation in labour protection sphere are described.

*Keywords:* social package, social responsibility, labour protection.

**Kravchenko V.M., Lysenko O.Yu.** *Diagnostics and assessment of enterprise's performance efficiency.* – P. 145.

The article deals with implementation of technology diagnostics and assessment of enterprise's performance efficiency in the overall management cycle, modification of indices and key performance indicators used in the technology, as well as enhancement of efficiency of resource flows management.

*Keywords:* diagnostics, assessment of efficiency, management cycle, system of indicators, goals setting, resource flow.

**Kucher S.V.** *Tax Code of Ukraine as an instrument for solving the problems of accounting the income tax.* – P. 185.

The paper shows the influence of a new Tax Code of Ukraine on accounting the income tax.

*Keywords:* tax accounting, tax calculations, income tax, Tax Code of Ukraine.

**Maschenko N.E.** *Information potential of a higher educational establishment: problems of definition and possibilities of using.* – P. 97.

The paper reviews and analyses the problems of definition and possibilities of using an information potential of a higher educational establishment under development of new educational standards. It is proved that the information potential is a part of the educational system that reflects its relations and elements.

*Keywords:* information potential of a higher educational establishment, educational system.

**Matyushyn O.V.** *Confidence as a basic parameter of the institutional environment in a banking sector.* – P. 195.

The paper investigates the problem of people's confidence in commercial banks as a basic parameter of the institutional environment in a banking sector. The recommendations on its strengthening are grounded.

*Keywords:* banking sector, confidence, institutional environment.

**Melnykova M.V.** *Reasons for forming and principles of organizational design of production-economic complexes of the industrial sector.* – P. 72.

The reasons for forming production-economic complexes as integrated production structures are generalized. General and special principles of organizational design of production-economic complexes of the industrial sector are grounded taking into account the features of their types.

*Keywords:* production-economic complexes, organizational designing, industrial sector.

**Orlov I.V.** *Enterprises payments for acquisition operations: economic and legal content.* – P. 156.

The paper focuses on the economic and legal content of the processes of enterprise's acquisition, preparation, delivery. In this regard the types of agreements connected with assets receipts are defined, as well the attributes which differ much from those of purchase-sale agreements. Subjects of acquisition and agreement relations are described. The problem of the relationship between such categories as "payments", "obligations", and "debt" is identified.

*Keywords:* acquisition, payments, debt, agreement, obligations.

**Osadcha N.V.** *Customs warehouse regime: an algorithm for its using and ways of improving.* – P. 26.

The article analyses the elements of customs procedures of "customs warehouse" regime, builds the algorithms of customs operations and marks the ways to improve them.

*Keywords:* algorithm, customs warehouse, customs payments, safety agreement.

**Parshin Yu.I.** *Working out of a strategic management model for a mining enterprise.* – P. 85.

The model of mining enterprise management was developed and well-grounded. Separate component blocks of the model and varied components of the complex system are defined.

*Keywords:* mining enterprises, management models, systems.

**Podluzhna N.F.** *Providing personnel security in the organization.* – P. 210.

The paper describes the features of providing personnel security for the financial government services of Ukraine. The effect of socio-economic threats to their activities is defined, main of which are: high turnover and low salaries for civil servants. Measures to prevent them are recommended.

*Keywords:* personnel security, socio-economic threats, salaries.

**Prushkivskiy V.G., Kozyts'ka G.V.** *Methods of estimation of remote channels of marketing for banking products and services.* – P. 203.

The article presents methods of estimation of remote channels of marketing for banking products and services which are based on a complex approach. This approach provides analysis of the system of economic, organizational, marketing indexes and risk level of the channel.

*Keywords:* methods, estimation, remote channel of marketing, bank, marketing aspect, risk level.

**Romanenko I.P.** *Transformation of marketing: a socio-ethical aspect.* – P. 226.

The article reviews the reasons for concentration of the domestic producers on the approaches of operational marketing and changes in the material-spiritual values of the Ukrainians because of its influence; the differences between the instrumental (operational) marketing and marketing of relations are described; the advantages of the use of marketing of relations are formulated both for users and producers; measures necessary for integration of marketing of relations into the market activity of domestic producers have been worked out.

*Keywords:* marketing of relations, instrumental (operational) marketing, socio ethical aspect, strategic approach, competitiveness of commodity producers.

**Romusik Ya.V.** *Industrial competitiveness of Ukraine: situation and mechanisms of increase.* – P. 53.

The paper estimates the real competitiveness of Ukraine's industry, reveals disproportions and gives recommendations to minimize such negative external influence as the financial crisis 2008–2009.

Based on the synthesis of three components of competitiveness: price competitiveness, innovative activity, technological specialization and labour productivity, the real competitiveness of Ukraine's industrial complex in the present time is estimated.

*Keywords:* competitiveness of industry, structure of industrial output, structure of exports, innovations, business climate.

**Shyra N.O.** *Dollarization problem in Ukraine and ways to solve it.* – P. 12.

The problem of dollarization is analysed, its types, positive and negative aspects, and its effect on the economy are analyzed. The recommendations are given to reduce it.

*Keywords:* dollarization in Ukraine, problems, economy, recommendations.

**Shkaeva T.I.** *The conception of regulation of branch concentration of credit risks of a commercial bank.* – P. 198.

The paper offers the conception of regulation of concentration of credit risks of a commercial bank that is based on application of the methodology of credit portfolio diversification taking into account a branch component.

*Keywords:* credit risks, commercial bank, diversification, regulation.

**Trubchanin V.V., Malchyk M.V.** *Results of the analysis of enterprise's readiness for making diversification of production in consideration of market segmentation.* – P. 173.

The paper analyses enterprise's readiness to make diversification of production in consideration of market segmentation within which organizational, production, financial, labour, investment, innovation, market-sale parameters of enterprise's work are estimated and analysed, and problematic fields which need in improvement are identified.

*Keywords:* diversification, production, machine-building enterprise, analysis, readiness, market segmentation.

**Ullubieva K.K.** *Aspects of organization of value-added tax payments accounting.* – P. 191.

The paper describes main elements of organization of value-added tax payments in the aspect of a methodical component.

*Keywords:* organization of accounting, value-added tax payments, accounting policy, tax policy.

**Vatamanyuk-Zelinska U.Z.** *Budget financing of the regional industrial complex.* – P. 181.

The problematic aspects of financing of the industrial sphere of regions due to the budgetary funds are considered. The volumes of financing for

realization of budgetary programs related to development of the industrial sphere of economy are analysed. The accent is made on the advantages of investment support to the industry, what in prospect will provide the replenishment of all-levels budgets.

*Keywords:* regional policy, industrial development, mechanism of financial resources distribution.

**Yarmosh V.V.** *Methods of evaluation of intellectual property at enterprises.* – P. 126.

The necessity of evaluating intellectual property (IP) for enterprises is stressed, a set of principles

and approaches to assessment of IP value is formulated, a scheme of factors that have influence on IP price is presented, methods of IP evaluation are examined in details. The necessity of evaluating IP for enterprises is well-grounded.

*Keywords.* intellectual property, intellectual property objects, evaluation of intellectual property, methods of intellectual property evaluation.