

## ABSTRACTS

**Bavin V.V.** *Analysis of corruption in the system of tax relations in Ukraine.* – P. 34.

The paper analyses corruption in the system of tax relations in Ukraine, and discovers its causes. Directions for further researches necessary for effective anti-corruption measures to be made in Ukraine are well-grounded.

*Keywords:* corruption, tax relations, Tax Code of Ukraine, anti-corruption measures.

**Bogachova A.V.** *Methodical approaches to formation of costs accounting responsibility centers at the metallurgical sector enterprises.* – P. 235.

Theoretical provisions, methodological and practical approaches to the development of production costs management at the enterprises of a metallurgical sector are presented. The mechanism of organization of production costs accounting has been improved by using principles and methods of management accounting.

*Keywords:* accounting, costs, enterprise, metallurgical sector.

**Boychenko M.V.** *A system approach to socio-economic relations in the sphere of labour protection.* – P. 286.

The analysis of characteristics and interests of subjects of socio-economic relations was made from the view of finding common features and contradiction of these interests and finding the ways and methods of overcoming the conflicts arising among the subjects of labour relations.

*Keywords:* labour protection, subjects, socio-economic relations, system approach.

**Burlaka V.G.** *Energy management as a mechanism to revive innovative activities in the economy.* – P. 198.

The article deals with the role and significance of energy management (EM) under the globalization and dependence of individual countries on energy imports; the author defines various stages of EM development related to major increases in the world oil prices.

*Keywords:* energy management, energy dependence, energy carriers, oil, energy policy, oil imports.

**Bychkovskyi A.Yu.** *Shipping the world's merchant fleet: supply and demand.* – P. 104.

The paper covers the problems of supply and demand on the world market of shipping in the context of globalistic transformation and post-crisis trends.

*Keywords:* shipbuilding industry, market, demand, supply, transportation.

**Chebotaryov V.A., Chebotaryov E.V.** *Transformational changes in the food and processing industry of CIS countries: problems and prospects for Ukraine.* – P. 121.

Based on analysis of the investigations made by the international economic organizations and CIS countries, the transformational changes in the food sphere of Middle Asia countries, Caucasian countries and EurAsEC have been generalized, their positive or negative consequences for Ukraine have been identified as well as perspective organizational and legal forms of economic management in the domestic food and processing industry.

*Keywords:* food and processing industry, transformational changes, food complex, food, CIS.

**Fonaryova T.A.** *Grounding a set of qualitative characteristics for determining cost parameters to manage human capital.* – P. 307.

The paper presents the approaches to determining quantitative indicators used for assessing human capital. They take into consideration its cost-based features revealed both at enterprise and personnel level.

*Keywords:* human capital, cost, assessment, lost profits.

**Gontova N.V., Kovalenko N.V.** *Theoretical aspects of research into mechanisms of resistance to innovation.* – P. 175.

The reasons for low innovation activity of domestic enterprises are analyzed. The contradictions inherent to innovation processes are systematized. The basic contradiction is defined, and key underlying problems are identified. The expediency of investigating enterprise's adaptation mechanism to innovation is grounded.

*Keywords:* innovation, contradictions, mechanism, enterprise.

**Grynko T.V.** *Theoretical and methodological bases for adaptive innovation-based development.* – P. 207.

The paper presents the definition of management of adaptive innovation-based development that is based on the use of its ability to transform in view of external and internal environment of the subject of actions necessary for making influence on the processes in all areas of management, providing innovative, organizational, administrative, technical, financial and personnel stability of the production company.

*Keywords:* innovation, innovation-based development, adaptation, adaptability, mechanism, system, process.

**Gumenyuk Yu.P.** *All-round balanced development and international migration of labour power: problems of mutual influence.* – P. 295.

The article considers the prospect for the international labour migration within the concept of sustainable development of the world economy. The interrelations between income inequality on a global scale and social trends of the last decades are studied.

*Keywords:* migration, labour power, concept of sustainable development, world economy.

**Ivanova V.V., Moreva V.V., Kameneva N.V.** *Problems and possibilities of energy consumption in Ukraine.* – P. 109.

The paper analyses energy consumption in different economic sectors and presents the model of determining the potential of reducing energy consumption in Ukraine.

*Keywords:* energy efficiency, energy saving, energy intensity, energy waste, energy consumption, potential of reducing energy consumption.

**Izvekova K.V., Dorofeeva H.A.** *Synergetic effect as a competitive advantage of domestic enterprises and ways of its achieving.* – P. 93.

The theoretical aspects of synergy as one of the most important competitive advantages are considered. The ways to achieve it under present conditions of Ukraine's enterprises development are investigated. The algorithm to achieve synergies under enterprises integration is proposed.

*Keywords:* synergetic, synergistic effect, diversification, integration, competitive advantage.

**Khobta V.M., Prokhorenko O.O.** *Optimizing material resources costs under acceptable risk of non-delivery.* – P. 159.

The authors study the decision-making process connected with optimization of the size of the production costs for material resources. The recommendations are offered to form the optimal combination of interchangeable resources, taking into account the value at acceptable risk levels.

*Keywords:* material resources, costs, optimization, risk, alternative.

**Khumarova N.I.** *Eco-oriented strategic planning as a base for developing territorial economic-ecological systems.* – P. 320.

Theoretical and methodological bases for forming an eco-oriented strategic planning have been developed. Imperative of eco-oriented

strategic planning is grounded in conditions of transition to a model of sustainable development and formation of principles of "green" economy. The proposals have been worked out to strengthen the role of strategic planning as an instrument for realizing the state and regional policy.

*Keywords:* eco-oriented strategic planning, forecasting, approaches, principles, criteria for forming a system of indicators.

**Klunko N.S., Reta M.V.** *The world experience in pricing on drugs market and possibilities of its using in Russia.* – P. 257.

The paper analyses the world experience in pricing on the market of drugs and possibilities of its using in Russia. Basic approaches to the development of the system of pricing for the drugs in different countries are considered.

*Keywords:* pricing, drugs, world experience, referent price.

**Kokodey T.O.** *A conceptual approach to forming a multi-component strategy of a food enterprise.* – P. 211.

The paper describes a conceptual approach to forming a multi-component strategy that adapts a food enterprise to poly-cyclical variability of the environment under present conditions of Ukraine. The efficiency of the above approach is shown through the method of a reverse identification of a set of strategies of TPG "Rainford".

*Keywords:* multi-component strategy, food enterprise, conceptual approach.

**Kozlov V.S.** *Improving the system of assessing region's transport potential.* – P. 171.

The article presents figures and ratios allowing assessment of the region's transport potential. A point scale is also given, which characterizes a particular region in terms of development of its transport potential.

*Keywords:* transport potential, development, railway and motor transport, goods turnover, movement, average ratio.

**Kozyk V.V., Emelyanov O.Yu, Koleschuk O.Ya.** *Peculiarities of the economic and mathematical models for assessing the technical state of the industrial companies by capitalization method.* – P. 152.

The essence and classification of the technical state indicators related to enterprise's fixed assets are defined. The factors that cause the deterioration of fixed assets are grouped. The necessity of using income-based approach to the evaluation of the residual value of fixed assets is grounded. Economic and mathematical models for

assessing the technical state of fixed assets by capitalization method have been built. The features of coming catastrophic depreciation of fixed assets have been identified.

*Keywords:* fixed assets, industrial company, economic and mathematical models, capitalization.

**Kulish E.V., Telyuk V.A.** *Directions and anti-crisis management tools policies in BRICS.* – P. 53.

The paper describes main directions and instruments of anti-crisis industrial policy in rapidly developing countries.

*Keywords:* global financial crisis, economy, industrial production, post-crisis development, GDP, exports, imports, domestic market, investments.

**Kutsenko M.A.** *Analysis and development of methods for calculating training costs in the sphere of civil protection at the higher educational establishments of the Ministry of Emergencies of Ukraine.* – P. 165.

The paper analyses the existent methods used to calculate costs of students training at the higher educational establishments of Ukraine. The methods for calculating costs of training in the sphere of civil protection at the higher educational establishments of the Ministry of Emergencies of Ukraine have been developed.

*Keywords:* education, higher educational establishments, financial provision, specialists training costs in the sphere of civil protection.

**Lozynskiy I.E.** *Particular planning of investment projects on reproduction of production capacity of unprofitable coal-mining enterprises.* – P. 193.

The planning of investment projects on reproduction of production capacity of unprofitable coal-mining enterprises is described. The algorithm for calculating the efficiency of the investment project is offered. Its economic efficiency has been proven.

*Keywords:* investments, coal industry, mine, reproduction of capacity, project, stope, efficiency, prime price, period of recoupment, discounting.

**Moldovan O.O.** *On the expediency of creating the industrial parks in Ukraine.* – P. 3.

The paper deals with the international experience and mechanisms of creating and managing the industrial parks. The principles of operation of the industrial parks under a market economy are defined. The necessity of introducing the industrial parks in Ukraine is grounded, and a list of the state tools that can encourage investment in their development is offered.

*Keywords:* industrial park, special economic zone (SEZ), investments, special regime of economic activity, tax relief.

**Nikiforova V.A.** *Trends and consequences of the metallurgy development in foreign countries in the post-crisis period.* – P. 113.

The paper analyses dynamics of production, consumption and sale of metal products in main countries and regions-metal producers under the influence of the world financial crisis. Main world trends in the post-crisis development of metallurgy are identified.

*Keywords:* metallurgy, consequences of the world crisis, trends in post-crisis development.

**Omel'chenko S.M.** *Evaluation of human capital of an industrial enterprise under conditions of innovation-based development.* – P. 313.

The methodical approach to evaluation of an industrial enterprise's human capital under different types of innovations is offered. The choice of methods for evaluating human capital's elements is grounded considering different categories of personnel of the industrial enterprise.

*Keywords:* evaluation, human capital, method, type of innovations, element.

**Partyn G.O., Zaderetska R.I.** *Managing fund raising and its impact on the competitive advantages of the machine-building companies.* – P. 264.

The article considers the impact of fund raising on the changes in the competitiveness of industrial enterprises. The recommendations are given to manage fund raising for providing the growth of the industrial enterprise competitiveness.

*Keywords:* borrowed funds, management, competitiveness, industrial enterprise.

**Pavlov K.V.** *Regional and sectoral peculiarities of intensification of production.* – P. 136.

Social and economic characteristics of the process of intensification of social production are demonstrated on the example of some branches and Russian regions at the sectoral and territorial level.

*Keywords:* regional and branch peculiarities, intensification of production, quality.

**Petrenko O.O.** *Strategy of institutional changes in the sphere of railway transport.* – P. 99.

The article considers the urgent problems concerning the development of market relations in the railway industry. The problems of state regulation of monopolies are studied, as well as of choice of ownership and development of market relations.

*Keywords:* railway transport, monopoly, market relations.

**Pivovarchuk I.D.** *Improving regional target programs – an instrument for managing socio-economic development of Odessa region and its competitiveness.* – P. 64.

The paper considers the regional target programs of Odessa region development. Shortcomings of the present approach to the development and evaluation of programs at the regional level are shown, recommendations on common approaches to program management and project appraisal are given; expert method for evaluating target programs is proposed from the view of managing the process of development and implementation of programs, timely decisions.

*Keywords:* regional target programs, socio-economic development, region, management, competitiveness.

**Prokaza T.V.** *Theoretical foundations of financial planning and forecasting.* – P. 250.

The paper presents theoretical foundations of financial planning and forecasting as the components of macro-economic development of socio-economic processes in the country. The functions of planning and forecasting are analyzed in details. The principles of effective organization of budget planning are offered.

*Keywords:* financial planning, forecasting, socio-economic processes.

**Raschupkina V.M.** *Problems and strategic priorities in the development of the resource base of metallurgical production.* – P. 86.

The problems concerning management of resource assets of Ukraine's metallurgical industry are examined. The mechanism of management is considered as a combination of methodical approaches to introduction of advanced technologies and estimation of export niches for locating the metal products.

*Keywords:* resource base, metallurgy, metallurgical enterprises.

**Romanyshyn M.I., Shpak N.O.** *Modeling options for scenarios of the development of the events when forming the strategy for providing enterprise's economic stability.* – P. 144.

The article studies the evolutionary development of scenario planning in the production-economic activity. The main purpose of scenarios is characterized, as well as the requirements to its modeling and forecasting process using the artificial neural networks on the example of the machine-building enterprise OJSC "Lviv Locomotive Repair Plant".

*Keywords:* scenario, economic stability, forecasting, neural networks.

**Salomatina L.M.** *Adaptative mechanisms in management of development of industrial enterprises.* – P. 82.

The article considers the modern approaches to the methodology of formation of the adaptative mechanism in the system of management of industrial enterprises development in the conditions of growing complexity, dynamism and uncertainty of the environment changes.

*Keywords:* adaptation, innovation, management, industrial enterprises.

**Snigova O.Yu.** *The influence of world economic trends on the economic growth in the old-industrial regions of Ukraine: risks and threats.* – P. 17.

The article describes specific features of the world economy development during a post-crisis period of renovation. The situation on the international markets of basic old-industrial regions' products is analyzed. The main tendencies and disbalances on the international market of ferrous metallurgy products which form the risks for efficient old-industrial regions development are identified. The proposals are given to determine the risks to the efficient development of the old-industrial regions of Ukraine which are conditioned by the influence of the world economic trends.

*Keywords:* world economy disproportions, old-industrial regions of Ukraine, risks and threats.

**Soldak M.O.** *Regulatory regime of intergovernmental transfers in the regional development.* – P. 45.

The paper considers the influence of modern trends in the regulatory regime of intergovernmental transfers for promoting the regional development. The effectiveness of the regulatory institutions influence of the fiscal system on the development of the regions is estimated, the problems of reforming the financial instruments for the regional development are identified, and the principles on which the stimulating regulatory influence of financial institutions should be built are grounded.

*Keywords:* region, intergovernmental transfers, development, regulatory regime.

**Telyshevska L.I.** *Priority conditions for intensification of innovative activities as a basis for industrial enterprises' product policy.* – P. 188.

The paper presents a brief analysis of present innovative activities in Ukraine and legal preconditions for activating enterprise's innovation development.

*Keywords:* innovations, innovative activities, innovation development, innovation process, innovation breakthrough, product policy.

**Tkachenko V.A., Garaschuk O.V.** *Motivation for the initiative of creative economic activity as a basis of the civil society.* – P. 280.

The paper presents a scientific substantiation of a conscious sense of the creative initiative activity as a precondition for rebuilding a new society – a democratic civil state – through knowledge of the intrinsic motivational factors.

*Keywords:* motivation, initiative, society, democracy, value, discourse practice.

**Tyschuk T.A.** *Government regulation of transfer pricing in Ukraine.* – P. 76.

The paper deals with the problem of hidden capital outflow from Ukraine by using the instruments of transfer pricing. The current tax legislation aimed at overcoming manipulations with transfer prices is analysed, and basic principles of government regulation of transfer pricing in Ukraine are offered.

*Keywords:* hidden capital outflow, transfer pricing, price distortion, tax evasion.

**Vetkin A.S., Kaganova S.D.** *Basic principles of tax policy in the system of labour taxation.* – P. 24.

The paper analyses basic provisions of a modern tax theory from positions of their validity and possibility of their practical using for labour taxation. The expediency of applying some basic theoretical principles and conceptions of taxation in the process of improving the system of earned incomes taxation in Ukraine is well-grounded.

*Keywords:* labour, taxes, efficiency, justice, administration.

**Vodovozov E.N.** *Strategies and approaches to restructuring of housing and communal enterprises under property reformation in Ukraine.* – P. 128.

The paper presents the results of studying the approaches in strategic directions of restructuring of housing and communal enterprises under property reformation in Ukraine.

*Keywords:* strategy of restructuring, housing and communal facilities of Ukraine, restructuring of enterprise, anti-crisis management, strategic management.

**Yermak S.O.** *Theoretical and methodological tools for forming combined policies on management of working capital.* – P. 242.

The article considers basic theoretical aspects of working capital management and grounds practical instruments for combining policies on management of enterprise's working capital.

*Keywords:* working capital, policy of formation, policy of advancing, combined policy.

**Zaloznova Yu.S., Braga I.G.** *State of the art of labour protection and safety and socio-economic consequences of their unprovision.* – P. 271.

Importance and role of labour protection and safety for the coal industry of Ukraine is well grounded. Main statistical figures characterizing the present state of the art of labour protection and safety are analyzed. The drawbacks in the state and regional management of the formation of an effective labour protection and safety system are grounded, and proposals are given to raise its efficiency.

*Keywords:* labour protection and safety, coal industry, state and regional management.

**Zerkal A.V.** *State of the corporate culture in the machine-building industry.* – P. 229.

The paper considers the present state of the corporate culture in the machine-building industry. Attitude of personnel and managers of the enterprises towards the corporate culture is analyzed. Patterns of the corporate culture state depending on enterprise's life-cycle phase were determined. Specific features of the corporate culture in the industry in relation to enterprise's development stage are described.

*Keywords:* corporate culture, life cycle, social development, personnel policy.

**Zhovtanetskyi V.I., Zablotskyi B.F.** *Methodological framework for forming a regional economic policy.* – P. 10.

The paper analyses the views on the essence of the regional policy in Ukraine. The priorities in forming the regional economic policy are grounded. The authors focus on the features of the regional policy relative the increase in production of the natural product. The dependence of product distribution and financing of the regional social programs on the volumes of created regional product is shown.

*Keywords:* national economy, policy, production, natural product.

**Zvyagintseva O.B.** *Marketing policy of communications at the enterprises producing meat and meat products.* – P. 224.

The paper presents the results of monitoring the marketing communications policy at Ukraine's enterprises producing meat and meat products in the field of development and promotion of corporate identity of company and products.

*Keywords:* marketing policy of communications, corporate identity of enterprise, trade mark.