

SUMMARIES

On the issue of stimulating innovation of higher agricultural education institutions

Varchenko O.

Results of the study indicate that in many countries that have chosen an innovative path of development, development of special funds of state financial support for small innovative businesses, in t. Ch. organized on the basis of educational institutions. In particular, the US government actively supports the creation of funds financed forwarded the initial periods of small innovative enterprises. The US government encourages the establishment of research centers and venture capital funds, and, most effective of which the first five years may be fully or partially financed from the federal budget. In the United States there are such state structures. Targeted budget financing is in the form: irrevocable subsidies, contracts for the development of new products and technologies and the provision of soft loans.

In addition, in the present circumstances there is a low innovation performance of students and young scientists, through lack of knowledge and experience in the organization and management of business innovation projects in high technology and high risks of these projects. It requires improvement of organization of educational process in ahrouniversytetah, toward the formation of practical skills commercialization of knowledge and technologies for the possibility of further independent work of producing and selling innovative products in the market. Thus, the lack of practical orientation training in universities, isolation knowledge of their actual use in practice is one of the urgent problems of national agricultural high school. It is not the only solution but it sets the direction you are restructuring, in fact, the very model of higher education.

As the results of our survey conducted in 2014 (up survey involved 1,520 students and postgraduate agricultural education institutions) - 61% of respondents would like to open a business. However, 76% of respondents from among those wishing to open a business, noted the lack of sufficient knowledge and skills in this area. Thus, as a result of a survey revealed that students and graduate students have the necessary knowledge and experience in the following areas: legal regulation of innovative activity and state registration of the enterprise; criteria entities (small and medium); organization on the basis of high school; business taxation incentives for innovation and entrepreneurship; protection of intellectual property; national and regional programs to stimulate innovation; features of financing innovation; business planning; specific innovative business organization; management of innovation projects and others. The above requires organization in Agricultural Universities profile practice-oriented teaching innovation business, as in the present circumstances the process of entering the market in most happening spontaneously. Practice-oriented approach to the educational process in universities can be based on the following principles: the use of the method in teaching projects; students acquiring practical knowledge and skills; organization of training in the real world of agribusiness.

In order to form a business environment to create conditions in agrouniversitiesin which researchers will be able to develop innovative projects based on infrastructure support, jobs, professional advice, communication opportunities with the business community. In terms of the university is to create a unified educational research and innovation space which include department, research laboratories and small innovative enterprises established with participation of scientists departments and graduate students and doctoral students.

Keywords: practice-oriented model, agricultural education, technology park, modernization.

The priority directions for provision of rural territories development in Ukraine

Danylenko A.

Summarizing the foreign experience in provision of rural development, we can assert that practically in all leading countries, including USA, Germany, France and other, there is a search for efficient solutions aimed at such a development of rural territories, which would provide necessary living conditions for population and motivation of their activities in agricultural industry.

The evolution of rural development policy has passed several stages, basing on three concepts, each of them having its own development model: branch model, redistribution model and territorial model.

1. The branch model of rural development considers development of agriculture as its main task. According to branch model, the main power in rural management belongs to the authorities subordinated to the ministries of agriculture, because the agrarian sector is controlled by the state in the developed countries (the production volume, its allocation, products assortment and quality and so on are regulated). That is why one of the features of the branch model was high level of functions, resources and power centralization in the management of agrarian sector and rural territories.

2. The redistribution model of rural areas is possible when the agriculture has achieved the food safety level. In the redistribution model, the focus is made on further development of agriculture, diversification of rural economy for development of adjacent and other branches, decrease of climatic influence on economic and social sectors of a village. The transition to the redistribution model was marked by giving over the part of functions and power to other authorities, different from agricultural management.

3. In the territorial model of rural development, the rural area is considered as one natural and social-economic complex, managed as one object, where the local power more than others makes accentuate on the use of internal development reserves, expenditure reduction, stimulation of non-agricultural activities and so on. The system of rural management in the territorial model acquired even more decentralized features due to transfer of part of power and resources to the local self-government. The experience shows that the transfer of the main functions and powers to the local government ensures more efficient solution of the problems. So the supreme authorities getting rid of part of problems in rural development can concentrate on more strategic decisions. In our opinion, such an approach is substantiated and deserves attention of the national authorities forming the rural development policy in Ukraine.

Considering rural development in Ukraine, first of all, it has to be done from the point of view of conditions creation for agricultural production development in villages, on the one hand, and on the other hand, extension of the agricultural market for raw materials and products, promotion of small and medium entrepreneurship. One of the directions of agricultural development

stimulation is establishing partner relations between local authorities and agricultural producers. Such experience is available at the successful agrarian enterprises, who provide employment for people, develop the social infrastructure, maintain good salaries and so on. The partnership relations between local authorities and entrepreneurs is favorable for both parts and helps to develop agro-industrial production and to increase the local budgets.

Keywords: rural areas, potential, local government, education, skilled workforce, infrastructure.

The components of the reproduction process of agricultural production in the face of uncertainty and risk

Satyr L.

Reproduction in agriculture is a part of social reproduction and it is the process of production and services, which is constantly reproduced capital goods, consumer goods, services, labor and industrial relations. We offer precise definition of this concept with regard to specific study area and understand agriculture reproduction as a permanent process of manufacturing products of plant and animal origin in order to provide the population with food and reception of raw materials to meet the needs of various industries, and recovery resources for this purpose, which will ultimately ensure a high level of food security.

The main stages or components of the reproduction process of agricultural production are: production of certain material goods, their distribution, exchange and consumption of agricultural products (private and industrial). The structure of the reproduction process in agriculture also can be represented as a set of five components such as playback of production, reproduction labor; playback economic and industrial relations; restoration of natural resources and the human environment, reproduction of production results.

For normalization of reproduction in US agriculture was introduced mechanism allowing to guarantee at government level the return to creditors farmers debt and raised the price of agricultural products. In China and Vietnam price and trade liberalization of agricultural products received a positive effect, and in Hungary, the Czech Republic, Romania and Albania the privatization made possible the expanded reproduction in agriculture.

The current stage of playing agricultural production takes place in conditions of uncertainty and risk. A strong influence on his condition now do the war, the occupation of territories, destruction of partnership and economic relations between the regions, inflation fluctuations, devaluation of the national currency, the financial instability in the banking system, social tension, and so on. The most significant modern threats to all components of the reproduction process in agriculture of Ukraine make unstable financial and credit farmers support and political instability; unresolved land rights and a low level of its protection; high dependence on natural factors and low innovation in agricultural production; ineffective regulation of terms of trade; low wages and a significant stratification of the population by income level; the lack of an effective system of quality control of food.

Analytical data allow to conclude that it was the decrease in the production of a number of agricultural products, including milk (1%), meat (decrease herd of sheep and goats made 8.6%, poultry - 3.3%, pigs - 5.3%, cattle - 11.7%), fruits and berries products (by 7.8%), rape (5.9%). Alarming fact is the reduce of the total sown area of crops by 1.2%. The ineffectiveness of certain farming areas indicated because of the decrease yield of sunflower (11.4%). Given the fact that all these negative changes have occurred for only one year, it can be argued that agriculture Ukraine in 2014 was characterized by the formation of narrowed type of reproduction.

Hopping devaluation of hryvnia and unpredictable and changing rates in the last eighteen months has caused a narrowing of the reproduction process in agriculture since it led to higher loan financial resources while reducing bank lending programs, and to increase the value of agricultural machinery and equipment of foreign manufacture, making them unavailable to domestic enterprises. Rising inflation has led to the impoverishment of the population, which is the main consumer of agricultural products and purchasing power which is a factor in consumption in the reproduction process.

One of the offers for streamlining the process of reproduction in Ukraine as simple, as an expanded on the basis of innovation and investment should be called expansion of public financial support that can be expressed in preferential loans, reducing the fiscal burden on the enterprises of agrarian sphere, providing government guarantees to potential agricultural entities investors and creditors, mitigating price policy for agricultural products.

Keywords: reproduction, agricultural production, threats, risks, exchange, distribution, consumption.

Areas of improvement of financial and economic diagnostics of enterprises

Demchuk N.

This article deals with the study of diagnostic challenges of financial and economic activity in the overall enterprise management system: the study of nature of the economic laws which determines the patterns and trends of macro-economic systems. It also provides a comprehensive study of business projects and strategies of the company including the monitoring of targets achievement and resource efficiency, improving search efficiency and the reserves of the economic system and enterprise management decisions on implementation of identified reserves.

It is proved that the diagnostics of the economic system of the company is based on the use of algorithms, technologies, methods and indicators of economic analysis, and is also based on the information base of economic accounting. Taking this into account, it is useful to consider some methodological foundations of financial and economic analysis and economic accounting, and then create a comprehensive system of diagnostics of the enterprise. In this case, diagnostics should regard the system as the concept of unity, approaches, principles, mechanisms, technologies and specific algorithms for continuous tracking of the target points of the socio-economic system of the company.

Diagnostic phase of the study considers a problem situation functioning of any object on the basis of monitoring and aims to study the cause-effect relationships in the event of a problem, and to form an opinion on the synthesis for overcoming it. The main task of diagnosis is to form an opinion on the synthesis of the current and future state of the object of the study, the feasibility and the need for adjustment of basic parameters of the whole system and of individual subsystems.

Diagnosis is not a one-time event, but a study, a research, a cognitive process that takes place at specific time and space.

It has been determined that the most appropriate way to create information support of the research is to organize scanning signals of external and internal environment, this way is defined as the continuous orderly monitoring of parameters of internal and external environment, characterizing the degree of susceptibility of internal and external conditions to achieve the strategic objectives of the company and to ensure its sustainability.

It is advisable to distinguish the analytical study of the crisis, depending on its time in relation to the crisis period. On this basis the classification distinguishes the following examinations of the crisis: current research, carried out in the course of

passing crisis, that is, until its completion; prognostic study during which the crisis is studied; retrospective study which involves the study of the crisis after its completion.

In the process of diagnosis not only an analytical study of the existing state enterprise was carried out and the degree of coverage of the crisis of the individual business processes, functions, subsystems, etc., was estimated, but also the development forecasts of both internal and external environment, which allow to test and refine diagnostic conclusion were developed.

A qualitatively done diagnosis provides the necessary analytical framework for improving the process of financial and economic diagnosis and for creation of anti-crisis program of the enterprise, for establishing a list of rational anti-crisis measures, and therefore it is the key to successful problem solving of localization and overcoming the crisis.

Keywords: financial diagnostic process, economic diagnosis, management solutions, strategy of development of the enterprise.

Formation and realization of state personnel policy in agrarian sector of Ukraine

Paska I.

It is substantiated and proved in the article, that personnel formation in agricultural enterprises is closely connected with demographic basis of rural labor resources.

Apart of all and in spite of the fact that education is strategic resource of social, economic, cultural and spiritual development of society, the agricultural sector in terms of education possesses on of the last places among the economy branches. Every year 200-300 secondary schools are getting closed and this trend will last as only 10-100 pupils learn at 2,5 thousand schools, so these schools are candidates for being closed. At present 14 thousand villages have no schools, and the consequences are unpredictable as today about 120-150 thousand children are illiterate. At that the qualitative deterioration of human capital accumulation is caused also by the fact that a considerable number of people of economically active age cannot find full application for their capabilities, qualification and experience. Thus this part of human capital is idle, as it is not used, it does not create material wealth and income.

The essential lag of education level among rural population compared to the urban one can be explained by particularities of age structure and natural movement of rural population. Due to extremely high ageing level and higher birth rates among rural population, the part of pensioners and children is quite considerable. The education level of these categories is typically the lowest.

It is investigated, that the flow of qualified young people from the village results not only into deterioration of labor resources, but also has negative impact on business economy. Besides it is necessary to take into account also material damage as the cost spent for personnel education flow to other economy branches.

In this connection, we believe that the state personnel politics in the agri-industrial complex, as part of the modern state agrarian policy in conditions of agricultural reformation on the basis of private property for land and assets, free choice of production activity, activation of investment activity, implementation of social policy and new public relations, requires a complex approach and should envisage some concrete measures.

Thus the state has to use the potential means for purchasing the houses on secondary market, provision of lax credits for purchasing and construction of houses for young families and their households (including by creation of family farm businesses), development and implementation of state and regional programs for water, gas and energy supply, development of rural roads. The social revival of the village and economic development of agrarian production – these processes are organically connected.

That is why the utmost task on the way of implementation of united personnel policy has to become development and adaptation on legislative level of the Concept of state personnel policy in agrarian sector, which would precisely define the perspectives of the branch development and the necessary anticipatory personnel provision, as well as the subjects and objects of personnel policy in agrarian sector, their interconnection and interrelation in personnel processes, both “vertically” and “horizontally”, the conditions for efficient use of personnel and intellectual potential etc.

Keywords: staff policy, the countryside, the demographic situation, optimization.

Organizational and economic fundamentals of points slaughter farm animals

Svinous I., Ibatullin M.

In connection with Ukraine's accession to the World trade organization following the entry of domestic products on the world market faces the problem of convergence of the domestic and international standards of safety indicators. From 1 January 2016 in Ukraine there may be a ban on the slaughter and further implementation of the meat of cattle and raw milk cheese and home production. Such requirements due to Ukraine's accession to the WTO and the entry into force of the law of Ukraine "On safety and quality of food".

In this regard, there is urgent need for the creation and development of the network of slaughterhouses in the entire territory of Ukraine. As seen in the countries of the EU practices in the use of slaughterhouses is widespread. Slaughter production or primary processing of livestock, is a key and important technological area of meat processing.

In Ukraine the largest part of the process a small slaughterhouse with the capacity of up to 100 head of hogs, 20 head of cattle. These abattoirs long time is not reconstructed, accordingly they put on the meat market that does not meet modern safety standards conditionally usable meat. The second group is the massacre that have been constructed or reconstructed to take account of new requirements and standards. These enterprises need to optimize the cost of processed meat.

A survey of abattoirs has identified a number of significant challenges, among which we should highlight the lack of special technological equipment, which ensures proper conditions for acceptance and slaughter of livestock and poultry, primary processing and storage, incomplete utilization of available capacity, unstable duty cycle, insufficient provision of items of engineering networks, etc.

Taking into account international experience and domestic practice, the introduction of slaughterhouses is explained by several factors. First, door-slaughter does not give well to carry out veterinary-sanitary control, and often non-existent. In accordance slaughter points need specialists of the state veterinary service had the opportunity to carry out in the rural or urban locality post-mortem inspection of animals, and possibly veterinary-sanitary examination. Secondly, recycling waste products of slaughter. When homestead slaughter inedible offal most cases buried, which leads to the sources of the spread of infection. In addition, the slaughter of animals in rural households is carried out in unsuitable accommodation, which leads to increased levels

of bacteriological contamination of food products slaughtering. Meat obtained from slaughter of farm animals in Africa, from the point of view of sanitary norms and rules is already a source of danger to the consumer.

The author proposed at the legislative level to regulate the development of a network of abattoirs; to create a system of harvesting livestock from the farms; to develop and approve the state program of construction of abattoirs; to allocate annually from the state budget funds for financing the activities of the state program of construction of abattoirs; to ensure compliance of existing abattoirs veterinary-sanitary requirements by additional development at the expense of public funds and at the expense of the enterprises, which belong to the power of the mine; attracting private investment to bring slaughterhouses in line with current veterinary and sanitary requirements.

For the future, the massacre should be the first supply chain of livestock products from the manufacturer (personal farm) to the end user. They can be owned service cooperative, rural consumer cooperatives or meat processing enterprise.

A promising direction is the development of a network of slaughterhouses based on the existing capacities of rural consumer cooperatives that will provide an opportunity to transform them into modern meat-processing complexes.

Keywords: slaughterhouses, private farm, security, agricultural animal.

Pricing mechanism for crop products under uncertainty and risk

Bodnar O.

The article deals with the functioning of the pricing mechanism for crop production under uncertainty and risk the cause of which is dynamic devaluation of national currency and dramatic pace of inflation. The ways for achieving equally favourable operating conditions for all participants of food chains are proposed in this article. It analyzes the cost situation on the market of crop production in 2014/15 MY. It proves that the cost situation on the domestic market under such conditions is more favourable for export-oriented crops such as wheat, barley, corn, rapeseed, sunflower seeds than for non-tradable crops as they are more dependent on the world market conditions than on the purchasing power of the population of the country. It is pointed out that high agreement in ranges is basic for prices dynamic of these kinds of products on the domestic and world markets. It is proved that falling of prices on the world market causes an intensive falling on the domestic one. Moreover the reduction of the supply of export-oriented crops on the world market at a time when the demand is growing creates rising prices trends on the global and correspondently on the domestic markets, what we could watch at the end of 2014 – at the beginning of 2015. Export sales direction of grains and oilseeds crops in Ukraine is the most competitive under these conditions. The author draws attention to the critical conditions of some domestic agricultural enterprises. Most of them sold a considerable part of export-oriented products (45% – corn, 66% – wheat, 63% – sunflower) without forming reserve supplies under the conditions of increasing prices on energy sources and unavailability of loans. They were deprived of financial resources which were necessary for spring sowing season.

The article shows the specific features of determination of the profitability level of crop production under the conditions of substantial inflation. It also indicates that under significant increase of sales prices on products and material and technical resources the wrong judgment about high profitability of crop production can be formed. The reason is that the actual expense record is kept in much smaller sizes compared to the expense record under the conditions of high inflation and sales of products. Thus financial resources obtained from economic processes cannot compensate all the expenses that are necessary for the technological process next year. The article shows the results of profitability calculations of some crop sectors considering the inflation-devaluation processes.

There have been highlighted the processes taking place in the retail trade, which is the closest to the end consumer. It is proved that it reacts immediately to the demand of the consumers for food products while agricultural producers have already sold most of their products. The article analyzes the purchasing power of the population of Ukraine. The author has made a comparison of salary in US dollar and in natural terms according to its purchasing power. It proves that in 2014 falling of prices took place three times and it influences considerably on the cost situation and profitability of non-tradable crops. The author points out that it will lead to decreasing of home market capacity of agricultural and food products and to increasing of unemployment, decreasing of profitability of agricultural producers and as a result to reduction of production output. It is proved that there is a risk of intensive export of export-oriented crop products outside the country and as a result there is a threat to food safety of the country under these conditions.

Under the conditions of uncertainty and risk, resulting from significant inflation and devaluation processes in the economy of the country the author offers to carry out the following measures:

- to organize cross-sectoral conciliation commissions of prices, expenses and profits for determining the economically objective level of prices on products at all levels of the food chain. It will help to achieve mutually beneficial conditions in the chain from a raw material producer to a consumer of end products;
- for support of domestic consumers it is necessary to introduce an appropriate targeted assistance to the indigent as in the developed countries by ensuring them with socially significant food products;
- for evening-out of the impact of volatility of world prices on the domestic market conditions of crop products it is necessary to diversify the ways of crop usage. It will allow to increase the amount of added value produced within the country and step away from the direction of domestic raw agricultural exports. For crops it means their usage for animal feeding and their processing to bioethanol within the country to alleviate the energy dependence of our country.

Keywords: crop production, price, market, inflation, devaluation, food value chain, profitability, retail, costs, solvency.

Investment priorities for agricultural development sector of economy of Ukraine in the conditions of military events

Kisil M.

The burden of military events are now all subjects of economic activities and population of Ukraine. Especially these events negatively affected the investment activities that led to the deterioration of the socio-economic status of the population and the slowdown in the economy and the level of all types of national security. In this situation it is essential to lessen or completely eliminate the negative impact of military events on investments. This particularly applies to the agricultural sector, investment sources, development of which in the conditions of military events has decreased dramatically. Acute shortage of investment resources is forcing producers to use on their most important priorities. Therefore, the task of determining priorities of investment development of agrarian sector of economy in the conditions of war is of vital national importance.

In conditions of social instability and military developments have increased the importance of providing the population with food and boost the export potential. Agrarian sector of the economy while providing a stable income currency for its chronic shortage of great importance in order to contain inflation and satisfaction defense needs. Therefore, for the state it is now vital to

maintain the positive dynamics of incomes of agricultural producers and their payments to the budget that can only be achieved if the investment growth.

The priorities of investment development of agriculture in modern conditions are expedient to provide by applying all possible levers of economic regulation and relatively cheap implementation of organizational-economic, financial and other activities, in particular those that allow you to eliminate corruption, racketeering and other influences of the shadow structures, guaranteeing the rights of investors and the possibility of return of borrowed funds.

Since Ukraine has not yet achieved food security for certain types of products, in terms of military events should refuse to import scarce goods, and through organizational and other activities to attract to create her own production. Limited budget means that it is necessary to stimulate investment in the production of scarce goods.

With the current military events it must be expected that large agribusiness will maintain relative constancy of their activities, as growth in world demand for food is outstripping its supply. Therefore, most military events adversely affecting the investment activity of small agribusinesses. His priority development will best contribute to activities: increase in meat production of pigs, cattle, sheep, poultry, rabbits and milk in a personal and individual farms and other small farms.

The development of agrarian sector of economy is possible only on the basis of investment. In war, this sector plays the role of stabilizer of the economy and an essential factor for the survival of the population and prejudice hunger. It is necessary to suspend the investment downturn in the sector, which began with 2014.

Along with the military measures should provide effective measures for activation of investment activity in the agricultural sector, which will increase the food security of the state.

In the implementation of the investment policy in the agrarian sector in the conditions of war should provide support for investment projects in priority areas to provide the advantage of relatively less capital intensive, ongoing small agribusiness, cooperative groups, and also with attraction of foreign capital.

Keywords: agrarian sector of economy, investment, investment in terms of military events, investment priorities, sources of financing, attraction of investments.

Theoretical aspects of forming competitive strategies of enterprises in uncertain and risk-bearing conditions

Koval N.

The article presents the results of researching various scientific approaches to defining the competitive strategy of an enterprise. It is proposed to define a competitive strategy as planning and implementing a system of measures aimed at reaching a beneficial competitive position of an enterprise at the market.

The article examines the classifications of competitive strategies according to various criteria. Most of the time competitive strategies are classified according to the source of the competitive advantage (product differentiation, cost minimization, focusing), market share and actions of an enterprise on the market (market leader, challenger company, follower company, pioneer company), character (aggressiveness) of market actions (offensive, defensive, leftover, cooperative). The essence of main types of competitive strategies is explored. It is emphasized that an enterprise can use various strategies for different departments or types of products depending on objectives, market conditions and available resources.

Principles and stages of forming the competitive strategy of an enterprise are analyzed. An enterprise competitive strategy should be developed while considering such key principles: goal-oriented (aiming to reach defined goals), system approach (considering relations between separate strategies), complexity (considering all factors influencing the development and implementation of a competitive strategy), existence of an alternative option (possibility of choosing a competitive strategy among several options), flexibility (ability to react to changes in environment); realistic approach (defined goals should be possible to achieve), effectiveness (reaching the defined goals while using a defined scope of resources). Development and implementation of competitive strategy comprises the following stages: defining goal, setting objectives and tasks; environment analysis; analysis of the enterprise internal environment; assessment of the existing strategy; analysis of strategic alternatives and selecting a strategy; planning the implementation of a competitive strategy; implementing strategic decisions.

The article defines criteria that influence the choice of a competitive strategy. Criteria of a strategic choice are clearly defined and mostly objective parameters to which the adopted strategy should correspond. Among the key criteria are: alignment of the strategy with the interests of the owners, mission and goals of an enterprise, opportunities and threats of the environment, strengths and weaknesses of an enterprise; overall plausibility of the strategy implementation, coordination of the strategy in time, between operational directions that provides the synergy effect, and between types of strategy (corporate, competitive, functional, operational); acceptable level of risk.

A case is made for taking the size of an enterprise into account when choosing the competitive strategy among different options. The main strategies of small enterprises include the copying; optimal size; participation in the product of a big enterprise; exploiting the advantages of a big enterprise. Mid-sized enterprises commonly utilize such strategies as saving; going outside the niche; leading the niche; looking for invader. Strategies for big enterprises are chosen based on the analysis of key factors, which describe their condition with regard to outcomes of portfolio analysis, as well as the nature and essence of implemented strategies.

Moreover, the choice of strategy is influenced by the current state of industry sector and the place of an enterprise in it. In most cases, strong enterprises use growth strategies: if industry sector is in decline, then it's a strategy of differentiation; otherwise, either a concentrated or integrated growth strategy is selected. Weak enterprises chose strategies, which should help strengthen their market standing. However, if such strategies exceed enterprise's abilities, retrenchment strategy is a viable option.

The article also reviews specific aspects of competitive strategy development under uncertainty and risks. Level of uncertainty is characterized by a partial or complete lack of information about processes, events, and/or impact of certain factors on the enterprise performance. According to the approach used by professionals from McKinsey, there are four levels of uncertainty: a clear enough future; alternative futures; a range of futures; true ambiguity. For the majority of Ukrainian enterprises, the second or third levels are applicable. Given the conditions, enterprises need to develop a number of possible scenarios, constantly monitor the market, and track early warning indicators to properly analyze changes and adapt their strategies accordingly.

Keywords: competitiveness, competitive advantage, competitive strategy, strategic options (alternative strategies), uncertainty.

Poultry and egg market in Ukraine and in the world

Pashko S.

The economic mechanism of Ukrainian and world egg market functioning is studied in this article. The dynamic of egg industry has been increasing for the last two decades. It was not uniform and led to significant shifts in the spatial centers of egg production. These changes are mainly the result of the rapid growth of egg production in Asia. The main factors of increasing the production of food eggs are the demand of the food of animal origin and an increase in exports of eggs and their products. In

most countries egg production is growing every year as a result of continuous development of the poultry industry. In particular it is the introduction of modern technologies, improved breeding base, kinds of birds, new methods of veterinary services, feed quality balance etc. The reasons of increased production and improvement of the economic efficiency of the poultry in Ukraine are the development of specialization and concentration and the transfer to the industrial sector basis; the creation of large industrial complexes around major cities and industrial centers.

The article has shown the current state of the egg market at the national and at the enterprise level. The reason of the decrease of industrial egg production was temporary closure of some enterprises of food eggs production on the temporarily annexed territory of Crimea and partially occupied Luhansk and Donetsk regions because of the inability to be engaged in economic activity under the conditions of martial law. These regions are keeping poultry farms primarily for providing their own food consumption. The dynamics of changes in poultry production often depends less on market conditions, but more on the socio-economic factors, as well as feed prices. The near future predicts an increase in poultry farms because of the difficult economic situation in the country.

The article points out the dynamics of supply and demand changes on the domestic egg market depending on the purchasing power of the population. They are the estimation of consumption and price situation, the analysis of export-import situation on the egg market and their products in Ukraine and in the world. In our country eggs are used in the household, in catering and industrial processing. Ukraine imports mainly fresh eggs, including fertilized ones for incubation of eggs and processed eggs mainly in the form of dried yolks. The Introduction to the WTO opens new prospects for domestic eggs manufacturers. Ukrainian products have all the features and conditions to take a significant share of the world market. There are number of advantages for investments in complex processing of eggs and development of high technology. Egg farms have the ability to get rid of seasonal overproduction and extend significantly the range. It will maneuver in product mix pricing policy taking into account the market, and there will be a unique opportunity to increase exports. Development of eggs export and egg products will not have any negative impact on domestic consumption because now it already fully meets the needs of Ukrainian consumers.

It is proved that eggs are staple food of the population in Ukraine. It is characterized by its accessibility and reasonable prices. There are market price fluctuations on egg markets, depending on the quality of eggs, regional sales, seasonal consumption and presence of holidays.

The article emphasizes the directions of improving functioning of market economic mechanism of eggs production. The reasons for the fluctuations in production and for the need of the population of Ukraine in chicken eggs are shown in this article. Modern food markets are characterized by instability and unpredictability. It is the result of world integration and globalization. The development of the poultry egg direction is a way out of this difficult situation. The eggs are an important product necessary to ensure the quality of life. The author proves that pricing policy of egg poultry production should be based on a combination of free pricing mechanism of state regulations and must be aimed at ensuring the profitability of egg production, maintaining the stability and transparency of the price situation on the market of economic relations and the prevention of unfair competition.

Keywords: eggs market, eggs processing, production, consumption, exports, imports, prices.

Beef's market in Ukraine: modern state and prospects

Kopytets N.

The increase in population in the world has contributed to rising demand for food in general and beef in particular. In the near future the demand for beef in the world will grow even more, in particular by increasing demand in Asia. And it will be harder to satisfy.

This will decrease both production and consumption of beef in developed countries and growing - in developing countries. Beef's market in USA characterized by a negative trend of decreasing consumption of beef per capita, due to the reduction of cattle. This trend to reduce the consumption of beef per capita observed in the beef market in Canada.

The beef market is the most problematic in Ukraine. Implementation deformed market relations, skewed procurement prices, loss of interest in the field of animal husbandry and feed shortages were the main reasons for its collapse. A similar situation was observed in the past. It is qualitatively different and therefore raises concerns but today. In terms of shortfalls beef and veal have problems with sales.

There are a number of problems in the functioning of the beef market. Had a negative impact on the qualitative and quantitative characteristics of the industry as ranching and development of agrarian sector.

In 2000-2014 years radically changed the structure of meat production. In particular, of the share of beef and veal decreased by 2.6 times (from 45.4 % in 2000 year to 17.5% in 2014 year). This is the sector where the greatest losses occurred. This situation is due to a significant reduction in the number of cattle on growing and feeding (at 63.7% in 14 years). As a consequence - the decline in beef and veal.

Growing cattle over the years is not profitable for producers. According to preliminary data, in 2014 year unprofitability of cattle meat decreased slightly and amounted to 35.6% against 43.3% level in 2013.

In 2014 year continued previously noted, the trend of decreased production of beef and veal in Ukraine. Production of beef and veal in carcass weight in 2014 decreased by 3.5% compared to 2010 and amounted to 412.7 thousand tons. Slaughter output of beef and veal is 58.8%. Households continue to provide 3/4 of beef and veal in carcass weight. The share of households in total production ranged from 74.2% in 2013 to 76.2% in 2014 year.

It is important to emphasize that the main cause of the stagnation of the industry was critical losses raising cattle for meat and the reduction of its population. Demand for beef in the domestic market rather restrained due to low purchasing power. We believe that a stabilizing factor can be exported in the market of beef. However, the number of countries which implemented Ukrainian beef is insignificant.

It is likely that beef will continue to lose market share in favor of meat of poultry and pork in the short term.

According to FAO, world beef production already in 2015 will decline by several percentage points to 58.7 million tons. In view of this beef production in Ukraine and its export is very promising, provided the existence of fair purchase price and reliable markets. Within the framework of a free trade area between Ukraine and the EU in 2015 provided an indicative total tariff quota for beef exports from Ukraine 12 thousand tons. But its implementation is not yet possible due to the absence in Ukraine special permission. All these factors constrain the use of the export potential of Ukraine and the further development of the market of beef.

The sharp decline in the number of cattle in all categories of farms in general, and cattle on the growing and feeding, in particular, due to several factors. Undoubtedly, the most significant of them are fighting in eastern Ukraine, Crimea occupation

and political situation. This is reinforced by an economic commodity disinterest in growing cattle. On the one hand, low purchase price and do not provide a simple reproduction of primary producers. On the other – high retail prices of beef and meat products generate trading profits, and reduced demand for products in connection with the low purchasing power of end users. Despite the importance of the cattle industry for the national economy, it indicates the actual state of crisis processes. It is not just reducing the number of livestock. Breeding animals and breeding stock depart on the meat plants. But that now meat processing company focused mainly on the processing of imported raw materials.

Expanding markets and increase exports of beef is an important strategy of the market that can provide stability and prospects of beef production in Ukraine.

Keywords: market, beef, cattle, the structure of production, demand, export potential.

Methodical approaches to economic evaluation of natural resources

Nedashkivska T.

Natural resources comprise a component of the environment, formed without human interference and was later involved in economic turnover. The problem of natural resources assessment is rather topical since they are involved in economic circulation, and, like any product, they should be evaluated. Proper assessment of natural resources, on the one hand, provides equal economic opportunities for businesses operating under different conditions, and, on the other hand, it will ensure the creation of effective incentives in appropriate nature management.

Currently, the most common are two approaches to natural resources cost valuation. The cost approach is based on cost accounting for natural resources economic development. The natural resources economic assessment obtained in the course of this approach application consider labor costs socially necessary for quantitative and or qualitative properties of natural wealth reproduction as well as.

The efficient approach takes into account considering consumerable properties of natural resources, i.e. their ability to satisfy certain needs. Of interest is the value of the natural resources of the goods or its substitutability economic assessment.

The differential rent is next to the generally accepted criterion of economic evaluation of all types of natural resources in most researches carried out in this sphere. The rental estimation equals in the value pertaining to national economy additional charges which can arise up in the resource exclusion from exploitation. The method of the rent estimation determination has not been finally developed yet, also, the rent estimations and payment for resources taking into account the rent are not available.

Traditionally, the rent is considered to arise from better quality of natural resources and their location. Sometimes it is called excessive income or residual income from the limited natural resources use, and it is calculated as the difference between the cost of production and general costs of their production, including depreciation of fixed assets and return on equity. This figure values the economic profit rather than remaining rent as it does not take into account an entrepreneur income which should be included into this formula. This approach is a classic one and it is now used to assess various natural resources.

Economic evaluation of natural resources should take into account the natural resources long-term national economic results. To do this, one should evaluate all the resources on a single methodological basis and take into account the potential effects of their use as well as take into account the time factor while conducting the resource assessment.

Conducting economic valuation of natural resources should be based on accounting data and natural resources monitoring as well as on natural resource registers. In assessing the natural resources it is necessary to ensure an integrated approach, to take into account the role of natural resources in socio-economic development of society, their properties, excellent quality, reproduction and health conditions, the cost of their production and use, external effects, time factor and other macroeconomic and microeconomic indicators on their use. One should also consider the place and value of the natural resources sector in general, human activities impact on them and the cost of environmental protection measures.

Keywords: economic evaluation of natural resources, the cost approach, effective approach, rent.

Modern prospects for development of private farms

Kalchenko S.

The current state of development of the domestic agricultural sector is characterized by the continuation of the transformation processes, the differentiation of agricultural producers by industry and organizational characteristics. One of the peculiarities of the functioning of the agrarian sector at the present time is to increase the role of private farms, which significantly affect the development of rural areas, fulfilling an important social, economic and cultural functions.

Farms are a significant factor, component of socio-economic relations in the system of rural areas, by way of self-employment of rural and urban population, contribute to the preservation and development of rural areas in the administrative and social aspects. The need to ensure the development of private farms was determined by the relevance of the research topic.

In modern conditions, when the reformatting of property relations, personal peasant farms has partly taken over the functions to meet the food needs of the population, and represent a form of self-employment of the rural population, reducing the level of social tensions in the village, contributing to its further operation, the prerequisites for the revaluation of the role of small-scale sector in the socio-economic relations, as well as further prospects of development of this segment of the domestic agricultural production.

However, the development of private farms as a business entity should be implemented, given the existing micro- and macroeconomic trends, one of which, in particular, is the formation of elements of post-industrial economic model at the scale of individual sectors and at the level of the national economy.

Specifics of personal farm as an economic entity is that individual elements of the post-industrial economy cannot be entered into them in classic form. At the same time the General principles of functioning of the model correspond to the economic nature of farms that operate in conditions close to market "pure competition".

The author defines the main principles on which a strategy for the development of private farms should be built.

Special attention should be paid to ensure that proper information for each area of development, taking into account regional specificities in environmental, climatic, demographic and economic aspects. Complex optimization professional level of farmers engaged in economic activities in individual farms, not only will have a positive impact on the innovation level of agricultural production, but also will contribute to the improvement of the social situation in rural areas, development of rural areas.

However, a prerequisite of this development should be the availability of appropriate skills cooperative entities, establishing management systems and monitoring business activities and ensuring prompt and adequate response to changes in the market

environment. In this regard, the role of regional training and research centres, which provide agriculture by appropriate professionals. They should stimulate research activity in the direction of the economic activities of individual households and justification of recommendations to improve its effectiveness.

Keywords: personal peasant economy, commodity production, development prospects.

Methods of evaluation of investment attractiveness of stock market instruments

Bondar O.

The article is devoted to the actual problems associated with the methods of evaluation of investment attractiveness of the capital market instruments. Explore different models, tools and methods of investment appraisal, identified their advantages and disadvantage. Particular attention is paid to the investment climate in Ukraine and investment enterprises of the agricultural sector. Marked reasons for not allowing businesses in funktsionubt transformational economic systems adequately interest potential investors.

The Ukrainian stock market is in its infancy and has specific features that distinguish it from the developed markets. The main negative factors that hinder its development can be attributed to low market transparency, insufficient liquidity of financial instruments available and the vast majority of high risk financial transactions. This state of the economic environment does not allow to apply the classical world of investment approaches to evaluation Ukrainian reality, therefore, needs to take account of the specific characteristics of the national financial market.

Analysis methods for evaluation of investment, which is used at present in foreign countries, can provide two approaches to the choice of the investee. In the analysis of indicators of the state of individual enterprise, can be used or the data of the industry in which the company operates, its financial performance, management effectiveness and others to assess the condition of the company or the stock market, stock prices of its securities.

The first area school supporters are fundamental analysis, which put the main task of a thorough study of the balance sheets and other financial documents published by the company. In addition, the study data on the state of the industry, the state of the markets in which the business comes with its products, the state asset sales, the tactic management, the Board of Directors. Assessing the situation so the firm, analysts assess the Corporation as of the investee.

The second trend - technical analysis based on market rates of securities, including indicators of demand and supply of securities, studying the dynamics of the market value, trends zahalnoyrynkovyh movement rate securities. Within the graphical analysis of the dynamics of exchange rate securities held graph depending rates securities from time to time, and the schedules for both specific type of securities (issuer) and for type (eg shares). Supporters technical school based on the fact that stock prices already reflect all the information that only later published reports of companies and become the object of fundamental analysis. The focus of technical analysis is to analyze the demand and supply of securities based on the volume of transactions of sale and dynamics courses.

Comprehensive fundamental analysis is conducted on two levels: external and internal. Methods for assessing the investment attractiveness of regions and partially used in fundamental analysis to study the environment in which operates the object, the state of the market and economic situation in general. The study of market conditions, including its individual segments reveals the factors that influence the overall situation and its acceptability to potential investors. Analysis and forecasting of industries makes it possible to determine which of them placing funds will be more favorable in terms of selected investment goals and priorities.

In the second phase of fundamental analysis are discussed in detail is the company whose debt or equity instruments are traded on the stock market. This allows you to identify prospects for investors of any securities, and therefore decide on the investment attractiveness of the object.

In the search for funding sources many agricultural holdings have entered the international markets and held IPO. The biggest issue today made "MHP", which was rescued by 22.32% of its shares of 371 million. Dollars. (Total capitalization - 1.662 billion. Dollars.). Having sold 20% of its shares, "Vanguard" attracted 188 million. Dollars. (Total capitalization - 938 million.) "Kernel" in exchange for 33% of the shares received 218 million. Dollars. (100% - 661 mln.). Among these are not big deals - 22% "Milkiland", estimated at 98 million. Dollars. (100% - 438 mln. USD.) 26% "Agroton" - 54 million. (100% - 207 mln. USD.) And 20% of the company "Astarte" - 30 million. (100% - 158 mln. USD.).

By itself, the securitization of assets - is, in fact, the reorganization of the ownership of property complex forms of ownership through stock market instruments, ie securities (which are traded on the market). Today as security or collateral possession tool provides the most transparent way of organizing the investment process.

Keywords: securities, equities, investment valuation, stock market, sources of financing, agricultural enterprises, issue of shares, stock exchange.

Characteristics of the economic conditions of production of farms

Matviichuk O.

Under normal market conditions alone entities engaged in economic activities, develop strategy and tactics development. Any company seeking to efficiently, to competitive and sustainable development, which is largely determined by the availability and use of resource potential.

Agricultural modern civilization went incredibly complicated way of growth and development. During the transition to an industrial structure characteristics of agriculture has become the leading industrial sectors. Thanks to advances engineering, chemistry, biology qualitative changes have taken place to address food problems, including greatly increased crop yields and animal performance. However, as a result of global climate change, depletion of environmental system, reducing natural resources suitable for the efficient conduct of agricultural activity, the development of the agricultural sector is of particular relevance.

Forming an effective mechanism socially oriented agrarian economy Ukraine aims to balance economic processes, harmonious rural development and food security of society as a whole. Stabilize the economic situation and increase the efficiency of agricultural production can be achieved through sustainable development of agricultural enterprises is impossible without involving the production of new resources, and most importantly, innovation, additional investments, which in modern terms, most farmers are not able to provide.

The agricultural sector has the potential for significant development and investment attraction, due to the presence of sufficient land, skilled labor, favorable climatic conditions. However, there is insecurity of the domestic market and the rapidly growing demand for food in the world. Accordingly, we believe current study economic conditions of production of agricultural enterprises.

Agriculture is a major sector of the economy is characterized by fundamental features that distinguish it from other areas, seasonality, the effect of economic conditions, a variety of forms of economic, fiscal and land laws, etc. As the basic means of production it uses land, located in different natural zones are differentiated qualitative characteristics. Agricultural production as a subject and as a labor advocate biological objects, plants and animals. Therefore, the level of agricultural production is influenced not only economic, but also biological, chemical and physical laws, making it difficult to assess the impact of factors on the final results.

Synchronized to the rising cost of food world markets and in Ukraine led to renewed debate about the ability of our country to ensure saturation of the domestic market for agricultural products through the use of its own agricultural capacity.

One of the key factors in the development of the agricultural sector entities are land and labor resources. Currently, the land resources of Ukraine have become the primary factor of production, the foundation of the economic system of the state. Given the limited market for agricultural labor questions expansion of employment in rural areas remains a key.

Ukraine's agricultural sector has high resource potential. However, the lack of long-term strategies for agricultural development, including high-tech leads to agricultural producers receive high yields of crops, thus have low income.

The study of the current state of the agricultural sector of Ukraine indicated the problems that need urgent attention, namely the formation of competitive agricultural production based on the integration process that will ensure the establishment of direct contacts between the parties, eliminating intermediary links, reduce costs and increase profits ensure the financial sustainability of the system integration of participants; diversification of agricultural production through the development of industry and processing; Improving social villages, increase employment and income; creating a favorable investment climate in the agricultural sector.

The article analyzes the state of the agricultural sector of Ukraine found its challenges and opportunities set of socio-economic trends defined level of workforce, made the division between agricultural enterprises and private households in terms of gross output in comparable prices.

Key words: agriculture, farming, current status, problems, development, economic conditions, resource potential, output.

Formation and reproduction of material and technical base of the components of agricultural enterprises

Kachan D.

The main goal of this article is the definition of economical essence of material and technical base of agricultural enterprise components and reasoning of the ways for their reproduction on innovative basis.

In present context the topicality of the research on formation and effective usage of material and technical base (MTB) of farms is increasing due to the violation of the balance between structural elements of MTB, the conditions of its functioning and reproduction, the level of perception of various innovations, high adaptability to changing environment.

It was determined that the economical essence of material and technical base is closely related to understanding of productive forces. The difference between material and technical base of agriculture and actual agricultural production is that the production is dialectical unity of productive forces and production relations, material and technical base – it is only an element of productive forces based on which the production relations between subjects of productive process are made.

It is pointed out that in its natural composition material and technical base includes tools and objects of labour (machines, equipment and other hardware, industrial and recreational buildings, working and breeding livestock, plant protection, pesticides, seeds, feeds, raw materials, fuel). Natural resources (water, etc.) are used in the course of its functioning. All elements of material and technical base are integrated into one or another technological system based on certain forms of production organization. In formation of MTB a defining role among the means of production belongs to instruments of labour. As instruments improve technical equipment, the work is improved as well changing the role of employees in the manufacturing process. A complex evaluation of land properties, namely instruments and objects of labour can be shown in MTB. It is determined by relation and interdependence of natural properties of land and material and technical resources. It is known, for example, that soil fertility is influenced not only by climate, terrain, nature of humidification, but it also depends on the application of fertilizers, the use of intensive technologies and natural landscape.

Attention is drawn to the fact that within classical approach structural components of MTB of agricultural production are considered, namely their partial composition, but insufficient attention is paid to the issues of adaptive use in various scientific and technical terms. The synthesis of classical and innovation-oriented approaches to development and use of material and technical base of agricultural production allows to consider this category in dialectical unity of the content (land, basic production assets, tangible working capital) and form of material and technical base usage (industrial technology), considering conformity of structural elements with scientifically substantiated standards, strategic and programmatic indicators of MTB development, the innovative process should be the main driving force.

Generalized MTB element structure of agricultural enterprises includes land resources and their quality characteristics, topography, soil conditions, size; fixed assets – active and passive, productive and non-productive; working capital and tangible elements; information resources and innovative potential of MTB, which are referred to their ability to perform tasks that ensure the achievement of innovation objective, namely the readiness to realize reforms and implementation of innovations across the whole spectrum of components. The innovative potential largely depends on amount and quality of informative resources presented by scientific, technical, economic and other information. Considering the complex nature of this MTB phenomenon, it is necessary to use a systematic approach, identify key structural subsystems of its formation and usage. Formation of resources means that normative filling of material and technical tools will meet the needs of agricultural consumers.

It was noted that the most important specific feature of material and technical base of agriculture is an obligatory inclusion to its composition elements of farmland and living organisms (animals, birds, plants). Land, as a factor of MTB, acts as an active tool of agricultural production and its most important real factor and a necessary material condition of labour process. Land has dualistic nature as it may be referred to the natural resources and to the main production assets of agriculture, which is a crucial part of the MTB resources. Reproduction of MTB provides its restoration and expansion on a new scientific and technological basis through the implementation of innovative products and technologies that should meet the needs of modern agricultural

producers. Due to this, priority ways of formation of structural agriculture MTB elements on the basis of innovation are proposed in this article.

Keywords: material and technical base, fixed assets, expanded reproduction, innovative approach.

Trends in the development of e-commerce stirrups Ukrainian enterprises

Trofimchuk M.

E-commerce covers the processes of sales, marketing, delivery, service, purchase of raw materials between customers and suppliers. It includes all new business model. E-commerce has great potential to gain income or beat the competition.

Improving marketing policy helps to establish new contacts and gain the trust of online shoppers. Companies that have different budgets use different methods provide customers a unique, useful and interesting information to inspire purchases and build trusting relationships with their customers.

To facilitate the process of buying goods company develop new software models target users need is their latest deals. Even small businesses can take advantage of this trend and use the available search engine user data.

The basis of trust in e-commerce is creating and maintaining a reliable brand. Stable brand provides high quality insurance products original buyer prior experience.

Means of access to electronic market sufficiently fast and stable change. One of the main trends of e-commerce is that the latest figures for almost 40% of all online purchases made using compact portable devices. As more consumers are able to use smartphones and tablets to make purchases at any time and in any place, this trend will continue. Therefore, according to this process sites must be properly optimized parameters of compact devices.

Every year the number of innovations in the delivery vehicle purchases. The main trend were free or express delivery methods. Companies shipping cooperating with retailers, to free or fast shipping to customers. Where free fast delivery is not possible or necessary to seek individual ways of interaction.

E-commerce sales growth in search is increasingly becoming a global market and expanding its operations through Internet shops in foreign countries. Therefore, it is necessary for the successful promotion of putting the language barriers and take into account national specifics.

Today more and more companies give customers the ability to customize, modify or develop the products they want to buy. Some are implementing this technology 3D-printing. Modern technology and the level of communication allow consumers advance specify when and what they want to buy even before the product is created.

The development of electronic forms market E-business, which includes e-commerce, but also covers internal processes. E-business has a high return in the form of more efficient processes, reduced costs and potentially greater profits. The process continues to improve e-business trends of globalization of electronic information.

Keywords: website, e-commerce, mobile commerce, market, online.

Electronic commerce as a form of implementation at the global market seeds

Savchuk O.

The increase in trade has led to the formation are not personalized of the exchange and increase the cost of contracting. Enforcing Contracts and reduce their the cost to a large extent depend on the development of formal and informal institutions, the effect of which leads to cheaper transaction costs and greater adaptation to market conditions. The article discusses the features of e-commerce systems, which are based on advanced communications infrastructure and automation of administrative processes capable of increasing the efficiency of the seed market and the factors that determine the readiness of seed farms to introduce e-commerce methods. Among these factors can be identified structural&economic, informational&infrastructure and management.

It is noted that the production and market of vegetable seeds observed favorable structural and economic factors: the large number of participants, fragmentation, high level of competition, subject to availability of market participants to cooperate, a high degree of standardization of goods, etc.

So how e-commerce is more suitable to trade standardized, uniform products, the existing information&infrastructure factors show a high level of technical readiness for the implementation of the seed for which set international standards system.

Group management factors characterizes the adequacy of the existing models of corporate governance and the effectiveness of management in terms of its ability to master knowledge and innovation in the long-term development. With regard to e-commerce, it is also expressed in the establishment of the automation of administrative processes in the enterprise. Most of these processes (80%) begin to take place in accordance with certain standards. An integrated electronic control system now, optimiziruyuschte decisions on coordination of financial flows, logistics, manufacturing, and etc.

The most effective mechanism for e-commerce on the market the seeds may become electronic trading platform (ETP). Despite the variety of their forms, the principles of formation and functioning of ETP in many respects similar to traditional exchanges, which are essentially self-regulatory organizations. Voluntary adherence to certain rules of the game that sets the ETP will allow market participants on an equal footing to represent their products, regardless of the size and the legal form of organization, and to operate in a healthy competition.

Among the factors that show the willingness of domestic entities seed to use e-commerce include: an objective need for the reform of seed industry, fragmentation of the seeds market, standardization of seed, the development of information and communication infrastructure in the country and access to the Internet, the Internet sites of the enterprises.

Barriers for e-commerce are determined: the imperfect legislation in this area, competing entities of seed business that is not willing to cooperate, the low degree of automation of management of enterprises, the orientation of the seed producers in the short term, and therefore not a desire to invest in innovation.

Companies are interested in optimizing their own activities with the help of e-commerce in an economy characterized by low transaction costs, highly competitive, developed financial infrastructure, and, importantly, long-term stability. The stabilization of the economic situation will affect the development of e-commerce, so the efficiency of the state policy in relation to competition, the judiciary, the financial sector, the backbone enterprises, and government e-procurement is crucial for the development of e-commerce.

Keywords: vegetable seeds, transaction costs, institutional economics, e-commerce.

The formation of the marketing-mix for main and by-products of enterprises of sugar beet subcomplex Chetveryk O.

One of the important branches of agricultural production is sugar beet subcomplex, which production has strategic importance for the country. Because of sugar beet production in Ukraine is one of the priority sectors of the national economy and it is aimed to ensuring of food security, then the problem of effective management of raw materials, production process of the main and by-products, sales are important for sugar producers and the state. During the last decade the transformation of the Ukrainian economy from administrative management to the market system took place, resulting reorientation of all components of economic mechanism to find new levers counteract negative factors and management of the internal environment. One of these alternatives is to introduce principles of marketing activities in agroindustrial formations, mainly in activity enterprises of the sugar beet subcomplex. Based on the opinion of ukrainian scientists and practical experience we argue that marketing as a scientific category is the system of interrelated methods, principles and tools of management of enterprises and organizations, that based on market economic laws and concepts of customer satisfaction, and also of producers and whole society. The current situation in the sugar beet subcomplex requires the use of rational methods of management of enterprises. Implementation of the developed complex of marketing activities for main and by-products the enterprise of sugar beet subcomplex will increase the efficiency of enterprises and carry out the effective management of the main areas of management of enterprises of sugarbeet industry. Marketing-mix for the main products enterprises of the sugar beet subcomplex - sugar, directed at the improvement of its basic components - product, pricing, sales policy, marketing communications and application component «People» of enterprises. For successful implementation of the strategy maintaining competitive advantage enterprises of sugar beet subcomplex was develop following marketing activities: 1) Improving product policy the investigated enterprises directed on improving the quality of sugar. The primary task of improving the quality of sugar is increasing the degree of purification. The extensions product lines enterprises of beet sugar subcomplex provides complex application of provides diversification of commodity production and use of «White Label». 2) Improving the price policy enterprises of beet sugar subcomplex involves the use of basic strategy of market prices, that focus on the average prices. Also it is necessary to use direct and indirect methods of marketing pricing, price forecasting based on econometric modeling. 3) Improving of distribution policy provides the introduction of niche marketing strategy, effective management of logistics channels and use internet marketing to sales activity. 4) Using of marketing communications provides creating a positive image for the enterprises of beet sugar subcomplex, the use incentives of measures. 5) Component "People" includes effective use of human potential enterprises beet sugar subcomplex and interaction with partners. An important element for the implementation of bioethanol is «Probe» (approbation), which provides its testing process by all participants of the implementation process, such as test products for quality and conformity for use. Developed marketing-mix for pulp and molasses production activities provides concentrating on the traditional marketing mix of their maximum use and combination in the implementation. As a result of the research it should be noted that the developed complex of marketing for main products - sugar, alternative production – bioethanol, by- products - pulp and molasses can develop marketing activities for enterprises of sugar-beet subcomplex. The proposed marketing-mix allows to adapt production and sale processes in investigated enterprises to modern market requirements and conditions of the marketing environment.

Keywords: marketing, marketing mix, adapted marketing mix, sugar beet subcomplex enterprises, the main and sideline products, sugar, bioethanol, pulp, molasses.

Prospects of Ukrainian soybean on the market of the EU

Didenko N.

Soybeans have been the world most important agriculture crop for many years. They are grown on every continent and they are the most common among oilseeds crops and play a crucial role in the grain, food and feed balances in the leading countries. Significant protein content and a high energy value make soybeans an important ration component for all kinds of animals and birds. Soybean meal and soy cake are traditionally used in animal farming. However, significant attention should be paid to a relatively new product of processed soybeans a full-fat soybean.

Now Ukraine takes the eighth place in the world for growing soybeans with a leading position for production of sunflower oil and grain crops. From 1990 to 2014 soybean production has increased by almost 40 times from 99 thousand tons to 3.9 mln tons. Since 2010 Ukraine takes the first place among European countries and the CIS by production volume of soybeans. The main factor of increased popularity of soybeans is an increased need of them as a feed for animals, which is a global trend. Nowadays almost 75% of the crop in the world is directed for these objectives.

Compared with the traditional export crops of Ukraine – maize, wheat and rapeseed – soybean is a relatively new export unit, sales of which brought more than 700 mln of USD in 2014. That year Ukrainian soybeans were in the greatest demand in Turkey, Egypt, Italy, Greece, Iran and Spain. On the whole 1.7 mln. tons of soybeans were exported in 2014 and only 0,6 mln. tons of them were exported to the EU countries (35,3%).

Moreover, under certain conditions Ukraine is able to increase significantly the volume of export of soybeans to Europe. In the EU the demand for GMO-free soy is steadily increasing. The key factors of the increasing demand of GMO-free soy in the EU are its use for chicken and eggs production according to retailer's requirements, a growing need for GMO-free feeds for dairy cows according to dairy companies' requirements, and to some extent the need for GMO-free feeds for pork production.

Of 15% (7 mln. tons) of EU's demand in GMO-free soy only a third can be provided with domestic production. In the future Ukraine can be the main supplier of GMO-free soy to the EU market and it can provide 30-50% of such soybeans under the condition of solution of the problems connected with transportation and possibilities of soybean processing. With the help of Ukraine all the demands of the EU can be satisfied by 2020.

To ensure certified and efficient production GMO-free soy producers and processors united in the association "Danube Soya", which has about 190 members from 16 European countries. But among the actual members of the association "Danube Soya" there is only one representative of agricultural soybean producers of Ukraine – the corporation "Svarog West Group", which became its member at the beginning of 2015. The membership in the association will enable the corporation to sell GMO-free soybeans at \$ 20-120 per ton. It is more expensive than for genetically modified soybeans. At the same time, the capacity of the European market of GMO-free soybeans considerably exceeds potential abilities of the operator. In 2014 the corporation produced about 140 thousand tons of soybeans.

Ukraine is able to provide the delivery of products which are surely free from GMO or are not labeled as GMO, in accordance with the requirements of the European Union. It can be provided by using in its molecular-genetic laboratories the IP

programs (Identity Preservation Program), which are a set of measures aimed to identify a cargo and to prevent its mixing with other parties of cargo at all phases of its transportation. There are several methodological approaches for determination of GMOs. They are a rapid analysis for presence of GMOs carried out by using test-strips, PCR analysis (classic PCR) and PCR in real time to determine the quantitative GMO content in agricultural raw materials.

The Berlin declaration adopted in the course of the X International Conference "GMO-Free Europe": future opportunities and challenges" held on 6-8 May, 2015 in Berlin strengthened the principle of rejection from genetically modified organisms on the territory of the majority of EU members (and correspondently established the requirements to EU government about the opportunities to provide farmers with GMO-free seeds, pure areas for growing GMO-free products, and to provide consumers with labeling of GMO-free products).

The participation of agricultural producers in the association "Danube soy" can also help to increase their supply of organic soy on the EU market. Its cost is typically 50-100% higher than that of GMO-free soy. In the future Ukraine will have a great potential to become a main supplier of organic soybeans. At present, it comes mainly from China and the USA.

The Government of Ukraine and local authorities should strongly encourage the involvement of agricultural producers in the association "Danube soya", because the implementation of joint projects in this direction gives possibilities for both marketing development and European partnerships and for improving the standards and indicators of quality and safety of domestic products.

Keywords: market of soybeans, GMO-free soybeans, organic soybeans, export, association, EU market.

Accounting reform in the poultry industry Ukraine

Zabolotny V.

The priority of the economic policy of any state is to solve the problems of food security of the population. Fundamental role is performing agriculture. Historically, Ukraine has a strong agricultural potential. Real agri-food products in Ukraine today is quite unstable, what does a difficult political and economic situation in general and in agriculture in particular. Also, note that strengthening of globalization processes in Europe and worldwide greatly affects the domestic agricultural market. Especially acute these issues are in the poultry industry.

In such circumstances there is an urgent need to increase competitiveness Ukrainian producers of products studied, and this in turn is not possible without improving the existing system of accounting and analytical software.

The question of the rational organization of accounting in domestic enterprises producing poultry products are extremely important in today's conditions. Efficient organization of accounting in processing plants provides control over the implementation of the plan of quantitative and qualitative indicators fattening, reveals the use and efficiency of fattening reserves, reducing the cost of poultry growth, increase its quality and as a result - increase the competitiveness of products of poultry meat.

Reflection in the accounting of business transactions conducted by their continuous and continuous documentation in accordance with the requirements of the provision documentary records in the accounting.

The basis for reflection in the accounting of business operations are the primary documents confirming the fact of business operations. In order to control and streamline the processing of primary documents on the basis of their records are kept up, that registers of analytical and synthetic accounting.

The development of information-analytical maintenance of competitiveness of production of poultry meat activates European integration processes in the economy of our country, as well as domestic companies search for ways out of the global market.

In the article the features of display operations on the entry of poultry on poultry farms, their breeding and feeding as well as for the disposal of various channels in accounting registers. The author evaluated the existing system of documentation of production processes at the processing plants and revealed its advantages and disadvantages. It was established that the main deficiencies in the registration-analytical maintenance of increased competitiveness of poultry products are:

1. The accounting records are not properly formed analysts provide information about product quality at all stages of the production cycle.
2. The existing Ukraine in accounting and analytical support cost of sales is calculated on averages and do not take into account the level of product quality, while natural is that to manufacture better products more resources spent, respectively, and its cost is higher than less quality. That is why there is an objective need to develop such a system of accounting records that would whist effective accounting and quality control of poultry products.

Keywords: poultry, globalization, competitiveness, accounting and analytical support, organization of accounting documentation.

Modernity and ways to improve the workflow in the agricultural enterprises

Homoviy S.

Studies have shown that organization primary accounting on farms requires a lot to be desired as primary documents that reflect the economic activity of agrarian formations in most cases consist of significant violation, which often leads to curvature accounting information and loss of value.

Accounting document – a certificate of a written form and content, which contains information on business operation and is proof of its implementation. Method execution of business transactions documents called document. Workflow is an important method of accounting, as used for the primary supervision over business transactions and is a prerequisite for their reflection in accounting. His organization at the company entrusted to chief accountant.

Document organization takes the form of flows of documents circulating between paragraphs processing (heads of institutions, departments, specialists) and most items technical processing of documents.

Great value in presentation requirements for accounting documents must unification and standardization of documents. It provides a breadth of application, the possibility of a broad study on computers and their mass replication.

Computer Engineering promotes quality processing of primary documentation. Thus the use of computers is changing the content and organization of work your staff, reduces the number of manual operations processing of primary documents, ordering accounting indicators, filling registers and reporting forms. The accounting work becomes more creative and aimed at improving the organization and accounting process.

Among domestic accounting software is the most common 1C, Galaxy and Sail. Implementation of these software products enables agricultural enterprises of Ukraine not only to keep records of production operations and timely management decisions, but also to create a information system that will analyze the operation of the institutions.

Computerization of accounting involves keeping primary documentation economic electronic transactions. Electronic document – a document in which information is recorded in the form of electronic data. By binding electronic documents include details of the electronic signature is used to identify the author of an electronic document electronic document other subjects in order to document legal force.

Studies of driving workflow major agricultural enterprises located in Kamenetz-Podolsk district of Khmelnytsky region, identified the existence of certain problems in the automation of the plane. Thus, about 50% of the studied population are only partially automated process accounting (automated some parts of the account), 33% of companies carry out all accounting operations in hand, and only one of the investigated object has a fully automated process accounting.

Using computers since the mid XX century led to wide use in various accounting methods and models, which contributed to improved performance of employees, including those in the workflow.

To improve workflow processes farms in computer environment, the most effective, in our opinion, will use models M.O. Blatova.

Specification requirements for automation of accounting procedures, in our opinion, should be set out in a separate regulation drawn up special commission consisting of: company director, chief accountant, relevant experts on the use of the software. This provision must be addition to the documents that form the basis of accounting in enterprises.

Keywords: primary documents, document management, workflow, electronic document, a model of accounting automation.

Analysis of differences in farm animal welfare legislation between Ukraine and European Union

Melnichenko O., Bogachyk O.

Made comparative analysis of the legislation of Ukraine and the EU on the farm animal welfare, which indicates that the problem solution of the humane attitude to animals is an important factor in their domestic and foreign policy.

Problem, analysis of recent research and publications. Adaptation of Ukrainian legislation to the EU legislation is the primary component of the process of integration of Ukraine into the European Union, that is a priority of Ukrainian foreign policy.

Analysis of the legislation of Ukraine adequacy to EU legislation in the health of people, animals, plants, was introduced in 2010 by Gubskuy S., Inshyn M. and etc [2]. This paper presented a whole husbandry area, but farm animal welfare is given little attention.

The aim was to analyze the legislation of Ukraine concerning the welfare of farm animals and to conduct its comparative analysis with EU FAW legislation.

Research materials served Ukrainian and EU legislation concerning the welfare of farm animals.

Research methods used in this study: theoretical, inductive and statistics.

The Association Agreement between Ukraine and the European Union gives us opportunities for political and economic development. Ukraine is an agrarian country, so agreement will promote the comprehensive development of the agricultural sector and entering Ukrainian livestock products to the European market. The Agreement focuses not only on trade of animal products, but also on the farm animal welfare subject. There are sections where there is a direct requirement of animal welfare, as well as sections that are indirectly related to the subject.

The legal base of Ukraine on animal welfare is now at the stage of formation. February 21, 2006 adopted the Law of Ukraine №3447-IV «On Protection of Animals from Cruelty», which aims to protect animals from suffering and deaths as a result of abuse and protection of their natural rights and strengthening social morality and humanity. Certain aspects of animal welfare are also enshrined in the Laws of Ukraine «On Fauna», «On Protection of Environment», «On Veterinary Medicine», «On Ensuring Sanitary and Epidemiological Welfare of Population», «On Population Protection Against Infectious Diseases», etc., and another legal acts. Also should be noted that these regulations contain only general, declarative provisions on the protection of animals without their specific application.

Analysis of the national law regulations suggests the low level of compliance with the regulations of EU legal acts. On the one hand, the Law of Ukraine «On Protection of Animals from Cruelty» and Order «Procedure for the Use of Animals in Agriculture» presented fundamental principles of animal welfare. But it did not take into account all the requirements of acquis communautaire, and the absence of law development in the by-law appointed legal acts, according to which can be provided the practical activities of keeping, transporting, slaughter, etc., makes regulations declarative. On the other hand, other legislation such as veterinary and sanitary regulations, departmental rules are purely technological documents and do not meet the goals and objectives of the EU Directives on farm animal welfare. Thus, we can state that there are contradictions and inconsistencies between national and European legislation.

In view of the above, it is necessary to develop specific regulations to protect different types of farm animals that will meet the relevant EU legislation.

Keywords: legislation of Ukraine, EU Directives, farm animals, animal welfare.

Peculiarities of foreign experience formation in corporate social responsibility at agrarian enterprises

Mazurok P.

An enterprise success under modern conditions depends largely on its market behavior, values and principles that make the foundation of the company corporate culture. Especially relevant in terms of improving the company image from the point of view of the customers, partners, employees, state and local authorities is the issue of enterprises corporate social responsibility.

There is no single universally accepted definition of corporate social responsibility in modern economic literature. Thus, according to the definition by the Green Book of the European Union, corporate social responsibility is the integration of social and environmental aspects in the daily business of an enterprise and their interactions with stakeholders on a voluntary basis.

The participants of the International Business Leaders Forum consider corporate social responsibility as an instrument to promote responsible business practices that benefit to both business and society and provides achieving social, economic and environmental sustainability through the maximization of the positive impact of business on society while minimizing its negative effects.

The World Business Council for Sustainable Development defines corporate social responsibility as "the commitment of business to promote sustainable economic development through working with employees, their families, the local community and society on the whole to improve their life quality.

The European model of agriculture business corporate social responsibility has two varieties. According to the first one, the state involved actively in the regulation of social and labor relations. This kind of European model is typical for the Nordic countries (Belgium, Norway, Sweden). According to the second model, the state has the right to interfere with social and labor relations, while entrepreneurs and trade unions are autonomous. This approach is applied in the Central Europe (Austria, Germany, France, partly in UK).

The following concept of corporate social responsibility is defined in foreign practice: the economic responsibility concept, the concept of basic business strategy, the concept of duty, the concept of 'stakeholders' (participants involved), the concept of corporate accountability, voluntary concept, the concept of proactivity.

Having analyzed the work of many enterprises, the researchers concluded that social responsibility promotes companies development, and, vice versa, avoiding social responsibility reduces the possibility of an enterprise success. This conclusion made it possible to formulate the "hardy law of responsibility", according to which, in the long run, those who do not use the available power in the direction socially regarded as responsible one, tend to lose this power.

Thus, the author considers the corporate social responsibility as responsible business practices that benefit to both business and society, and helps to achieve sustainable social, economic and environmental development of the enterprise through interaction with stakeholders on a voluntary basis.

Corporate social responsibility provides identifying stakeholders and cooperation with them, the correct perception of spheres of influence and mutual responsibility, as well as positive image for customers, partners, employees, state and local governments, which ultimately improves the efficiency of enterprises and ensures sustainability of their development.

The generalized practice of foreign companies in the formation and evaluation of social responsibility can be applied to large domestic enterprises and promote the development of national economics.

Keywords: corporate responsibility, corporate governance, corporate social responsibility, corporate strategy, corporate conduct codes.