

SUMMARY

UDK 657.1. Khoteyeva N.V. Activity based costing in transport enterprises.

The article presents the analysis of distribution of overhead costs in the process of calculation of a cost value of a transport enterprise. Different kinds of various cost drivers are analyzed taking into account their change during the accounting period.

The purpose of this research is to analyze theoretical bases and then develop practical recommendations which would allow allocate overhead cost in the transport business.

Keywords: *overhead cost, Activity – Based Costing, transport enterprises, cost driver.*

UDK 65.012.32 (477). Voronoy V.I., Grebennik N.G., Navrozova Y.A. The clusterization program in Ukraine port activity.

In article ways of implementation of the cluster concept in sea branch are defined and the clustering program in the sphere of port activity of Ukraine is offered.

Effective solution of problems of port sphere – activization of mutually beneficial cooperation in the port activity by creation of functional associations for the effective solution of joint tasks (clusters).

On the basis of the conducted research for effective interaction of business, science and the power it is necessary to realize the actions:

- 1. To create Working (initiative) group of employees of state company “Administration of Sea Ports of Ukraine” (ASPU), the enterprises of port community with participation of representatives of the regional authorities, the scientific and educational organizations of branch for the purpose of development of organizational and methodical providing the creation mechanism of a sea cluster.*

- 2. To choose and economically to prove an organizational and economic form of cluster association on the basis of studying of the international experience of functioning of sea clusters and taking into account standard and legal base of Ukraine.*

- 3. To carry out monitoring of requirements of the port enterprises for the purpose of identification of incentives for participants in interaction in system "business – the power – science – education".*

- 4. To develop occurrence rules, and also an order and conditions of participation in work of a sea cluster for ensuring accurate coordination of activity of participants within a cluster.*

- 5. To develop the attraction mechanism for participation in a cluster, containing, along with other, the list of advantages to participants of a cluster before other subjects of managing.*

- 6. To address to ASPU with the offer to assume functions on creation and coordination of cluster work with involvement of representatives of the scientific environment.*

Implementation of the offered cluster concept will promote: to strengthening of intercompany streams of ideas and information; to ensuring compliance of development strategy of the separate enterprises of the development general strategy of the seaside region and Ukraine port economy; to professional development of employees of the branch enterprises; activization of innovative activity in branch; to the solution of a number of social problems in the region; to growth of region welfare and level of competitiveness of a cluster participants.

Keywords: *cluster associations, cluster concept, cluster program.*

UDK 657.9: 338.32.053.4.003.13 Stepanov V.V. The basic methodological principles of estimation of the economic potential of the enterprise.

In the article there is suggested the basic methodological principles of estimation of the economic potential of the enterprise

within the concept of using the methodological approaches of enterprise (business) valuation for these purposes.

Raising of problem. Economic potential of enterprise (EPoE) is determined as a market value of integral property complex in the conditions of the accepted objective function and limitations, therefore it is necessary to examine as a type of value, near to market one by the nature. Such determination allows for the estimation of EPoE to use methodology based on methodology of estimation of market value of enterprise (business), in this connection in the estimation of EPoE it is suggested to use methodical approaches of business (enterprises) estimation [1]. For the substantiation of possibility to use the methodical approaches of estimation of enterprise (business) in the estimation of EPoE, it is necessary to substantiate a possibility to use their basic principles.

Research task. The task of this research is the substantiation of applying of enterprise (business) estimation's methodical approaches' base principles for the estimation of EPoE, that will allow to use them as methodological principles of estimation of EPoE.

Basic material of research. In accordance with the National standard of estimation, for the estimation of property and property rights there are used three basic methodical approaches:

1) Expensive (or property for the estimation of objects in integral property complex form and in financial interests form).

2) Profitable.

3) Comparative.

It was offered [1] to use for the estimation of economic potential of enterprise methodology of estimation of enterprise as an integral property complex (business), i.e. all three methodical approaches – property, profitable and comparative [14, p. 7]. All these approaches are based on the imagineering of typical potential customers and salesman (owner) logic. The theoretical base of estimation process is a set of evaluation principles [15, p. 2.2]. Principles of estimation are base socio-economic factors and consistent patterns forming a property cost and fixed in basis of

methodical approaches of estimation. They can be differentiated by four categories:

1) Principles based on user notion.

2) Principles linked with object maintainance.

3) Principles linked with the external market environment.

4) The principle of (the best and) the most effective using (words “the best and” present in N.P. Lebed [15] but absent in J.I. Marcus [16]).

Conclusions. After an analysis and substantiation of possibility, sometimes and necessity, of applying of value estimation's methodological approaches' principles for enterprise economic potential estimation's methodology, applying and adaptation of methods of enterprise (business) value estimation become possible in the enterprise economic potential estimation.

Keywords: economic potential of the enterprise, basic principles, estimation, methodological approaches.

UDK 657.9: 338.32.053.4.003.13. Stepanov V.V. Approaches in estimation the economic potential of the company.

In the article there is suggested the definition of the economic potential of the enterprise, there are justified the unit of economic potential and the possibility of using for its estimating methodological approaches for estimation of the business.

Raising of problem. The estimation of economic potential is based on interpretations of notion “Economic potential”. To date there is not common opinion in determination of economic potential among authors, that making it difficult to obtain the methodology of its estimation. Many authors investigating economic potential meet in opinion that economic (as well as any other) potential of enterprise have to be measured somehow or the category is deprived practical sense otherwise. However methods of its estimation – to obtain a some resulting value – are not so much. The insufficient concrete definition of notion of economic potential results in difficulties in formalization of its estimation, and as a result, such estimation is

very difficult in practice. Therefore in this article the author offers definition of economic potential in accordance with one it will be possible to use in its estimation the same approaches as in the estimation of value of enterprise or business.

Research task. The task of this research is the substantiation of applying of enterprise (business) estimation approaches in the estimation of economic potential that will allow in future to produce the methods of estimation of economic potential of enterprise.

Basic material of research. The use of economics and mathematics methods in the estimation of economic potential will considerably extend the area of its practical applying. For the starting point of researches the author suggests to take this universal definition of economic potential – economic potential of enterprise is its ability to achieve a maximal economic result. Ability of enterprise is an availability of resources and technologies for solution of the problem. As resources are all sources of capabilities of enterprise – material and not the same, i.e. everything that allows to use technologies. Now going back to definition of economic potential substituting the definition of ability in it we'll get: "economic potential of enterprise is an ability of enterprise [availability of resources and technologies for solution of the problem] to achieve a maximal economic result". Thus definition of economic potential of enterprise can be expressed like this: "economic potential of enterprise is an availability of resources and technologies for achievement of maximal economic result". As common unit of resources and technologies of enterprise an author suggests to use monetary units. Under the market economy an economic potential of enterprise can be interpreted as business potential and to consider it as some cost of business in specific terms.

Conclusions. After definition of notion of economic potential as some maximal cost of business in specific terms it becomes possible:

- 1) To calculate economic potential in monetary items.

- 2) To use considerable international and domestic experience of business estimation and tool (methodology) of estimation for the estimation of economic potential.

- 3) To use the estimation of economic potential in a practice widely and to receive the concrete values of economic potential of enterprise for the different consumers of estimation taking into account the intentions of estimation.

Keywords: economic potential, the methodological approaches in estimation of the business.

UDK 338.9:627.2. Trostyanskaya E.V. The formation of crisis management in the sea ports of Ukraine

The article describes the concept of «crisis enterprise», the basic types of management companies and provided suggestions on the formation of crisis management in the seaports of Ukraine.

Activity of any seaport accompanied by a probability of occurrence and development crisis, which leads to the need for specialized crisis management. The term "enterprise crisis" describes in modern economic literature various phenomena in the life cycle of a company interference in its functioning due to various problems liquidation.

The most common practice in the analysis and assessment of the Company is an approach that involves the use of performance indicators and informal. This approach allows us to accurately determine economic performance, as based on a large number of estimates, indicators.

The main purpose of making anti-crisis management system of seaports should be to identify and eliminate conditions for the development of crisis situations and prevent switching of the crisis situation, accurate and timely determination of the primary manifestations of the crisis.

According to scientists, the direct implementation of crisis management functions possible at:

1) *special unit for crisis management (groups) with specific functional responsibilities and necessary material, financial, labor and information resources;*

2) *specialist units (departments).*

In our opinion, the first phase of a system of crisis management in ports may be formed decentralized system, that is strapping management will be delegated to the leading specialists of existing units. This will allow each of them to have current information and, at the same time, will not contribute to proliferation of bureaucracy.

Keywords: crisis management, crisis companies, types of enterprise management, performance-indicators of crisis.

UDK 65.012.34:656. Kovalenko N.N. Logistical aspects of intermodal transportation.

The tendencies of market development of logistics services in relation to the form of the organization of intermodal transport in Ukraine.

Analyzed the modes of transmission of the individual business functions (parts) of the business process to third-party individuals and organizations. The prospect of the development of the logistics services market is considered in the context of the modern multi-level classification of logistics operators. It is noted that the market for intermodal transport at the present stage, a more preferred form of organization is the horizontal co-operation of several transportation companies within the same region. The necessity of the transition to the practice of "dry ports" when the cargo handled at the rear terminals and the port is made only of its transshipment.

To succeed, the intermodal operator does not necessarily become the operator in the market of logistics outsourcing. Ukrainian logistics market is still structured, and all segments are promising. And now, it is not likely to win the one who will choose the "right" model, or the first to take all the niches, and the one who will build faster than other clear, consistent, harmonious model of

the business in which the logical linked services, customers, geographic markets, investment policy and a host of other factors.

Keywords: logistics, intermodal transport, outsourcing, logistics provider, inventory.

UDK 651.614. Kolodin A.L. About the training method «reformation of port activity»

Problem of activation of cognitive activity, development of professional skills, it remains one of the most actual tasks of modern higher school.

The article contains a summary of training methodology within educational process in according to the course "Basic of management consulting". The training oriented on the students of magisters group upon speciality 7.050201 "Management of organization.

The educational purpose of the training is to give the students the opportunity to «submerge» into the sphere of the real problems of sea ports of Ukraine at the present stage of its development.

In the training the students have the opportunity to play the role of experts so as they own level knowledge and skills which received while learning in University. Their role is to assess the situation in selected port and simulating the process of reforming the port activity with consideration of the complex port potential and the conditions of the external environment and, first of all, port market of Ukraine.

Training, unlike the traditional forms of organization of educational process, allows to create an interactive educational environment in which activity of teacher is yielded by the place of activity of training participants, i.e. to activity of students.

Keywords: training, sphere of port services, reform of port activity, process of interactive education, organizational diagnosis, method of expert estimates.

UDK 338.48. Basyuk O.V., Navrozova Y.A. Tourism development in the new economy.

Tourist industry behaves to the services sector. As well as technologies and mobility, tourism is major motive force of new socio-economical model.

The questions appears before the tourist regions of Ukraine: whether they can compete with world tourist brands, what distinguishing features of tourist regions, how it is possible to promote the attractiveness of every region, whether it can in the conditions of forming of new economy to give the Ukraine regions different services, except for traditional tourism.

The research tasks are determination of tourism role on the stage of new economy and basic its progress trends.

In our modern civilization tourism develops under act of innovative, information technologies (simple, universal credit cards, electronic fund transfer instant credit, global systems of reserving).

To the basic tendencies, that characteristic for the tourism development in the conditions of new economy, belong:

- *a buyer's market dominates, and travel agencies work in a permanent international competition system, which causes a narrow margin of profit;*
- *decrease of agent's meaning, especially travel agencies. Delivers try to reach a client individually (Internet, telemarketing)*
- *development of untraditional types of tourism (cultural, sporting, ecological, educational, religious and others);*
- *liberalisation in the field of international travelling.*

By the strategic aims of the development of tourist industry in Ukraine regions must be:

- 1) *strengthening of orientation of regions is on development of tourist industry;*
- 2) *support of ecological firmness and safety;*
- 3) *creation of environment which is instrumental in innovations and investments for them;*

4) *strengthening of co-operation between the participants of tourism markets, knowledges, innovations and information;*

5) *support of process of clusterization is in the spheres of tourism, knowledges, innovations and information;*

6) *development of human capital for tourism, knowledges, innovations and information.*

One of strategic aims of development of tourism in the Ukraine regions certainly support of ecofriendlyness and safety of environment, which foresees development of alternative tourism, that possibly due to strategic geographical position, natural resources, unique traditions and riches, a cultural and historical inheritance.

Keywords: *tourist industry, tourism, new economy, information technologies.*

UDK 338.5. Jackiewicz I.V., Zhadanova Y.A., Kolyadenko V.A. Forecast trends shook off the saints and informatization of Ukraine.

This article investigates trends in the telecommunications industry and information of Ukraine and determine the prognosis of their further development on key indicators.

Thus, the 2012 revenues from services of communication and information in the total revenue of services in Ukraine accounted for 23 %, or about 62 billion USD., and increased compared to 2011 by 6.7 %

Despite some difficulties caused by the global financial crisis and anticipated growth of communication and information industry in Ukraine. So, in 2013. an increase in revenues from the provision of telecommunications services in 2069.2 mln. due to the growth of telecommunications services (1824.9 mln.), postal service (by 193.2 mln.) and other services (52.6 mln.)

Changes in the socio-economic status, which are due to political and economic changes around the world have contributed to the strategic direction of the formation and development of the company and the quality of services provided. The industry

communication and information and the consumer market affected by a number of financial, technological and structural factors that have contributed to such problems as: inadequate laws, uncertain economic and political situation, - the moral and physical wear and equipment, the lack of a unified state of technical and investment policy, inconsistency of enterprises communication and information, imperfect tariff policy, other.

One promising solution to these problems is the formation and development of alliances in the field of communication and information that enable its members complete freedom in the choice of forms and ways of mutual cooperation in order to improve the effectiveness of every member state relations.

Keywords: alliance, the industry communication and information, income, communication services, problems of communication and information, the forecast.

UDK 65:621(477) Dikan V.V. Problems and prospects of development of integration processes in machine-building complex of Ukraine

In the article general tendencies of forming of integrated structures in the industrial sector of Ukraine are defined and it is set that branch and territorial organization of domestic production will be realized in such directions of integration as consolidation of scientific-production assets of large enterprises, breaking up into smaller units of enterprises and selection of independent small types of association from their composition; development of enterprises of optimum size; creation of territorial network of technical service. Thus the most widespread form of integrated structures organization is vertical integration which is included about 45 % industrial enterprises.

Co-operation is the most prevalent form of integration in machine-building branch of Ukraine, it does not foresee the property relations changes, and all mutual relations between the participants of association remain at the level of partnership. Concrete examples

of practice of joint ventures creation in machine-building industry show, that processes of scientific-industrial and production-industrial integrations and such forms of integration as spreading of dealer network and financial and industrial integration are activated in branch.

The circle of problems, which slow distribution of integration processes development in machine-building production industry is outlined, greater part of which is conditioned by the problems of national character.

It is grounded, that one of the most perspective directions of providing of Ukrainian machine building branch overtaken development is realization of strategy of industrial logistic integrations principles introduction, as forms of combination of commodity, financial, informative and service streams with production capacities and intellectual possibilities of national machine-building enterprises.

Keywords: integration, integrated structures

UDK378.125. Konevceva N.A. V. I. Sukhotsky – scientist, teacher, science organizer (to the 110year from the birthday)

Vladimir Iosifovich Sukhotsky was born in 1903. Before entering in the Odessa institute of a national economy in 1927 within 6 years he worked at various positions. He graduated from the institute in 1931 with honors, its graduation thesis was on transport, he received the recommendation in postgraduate study. He was the assistant and the post-graduate student of the Odessa marine engineers institute and in 1934-1944 in the same place he fulfilled duties of the associate professor.

At the same time in combination Vladimir Iosifovich in 1933-1937 worked as the senior research associate of the Central Research institute of the Water transport till 1934, and then – the senior engineer in Chernomorniiprojekt. In Management of the Black Sea shipping company he was the assistant of Service of operation and the consultant on various production questions. Since

1937 at the institute he worked as the assistant to the dean in combination, and in 1941-1945 he was the dean of operational faculty in Odessa marine engineers institute, including the time of institute evacuation residence in Samarkand.

In 1944 V.I. Sukhotskim was defended the dissertation on competition of a scientific degree of Candidate of Technical Sciences on the subject "Features of Development of Design Assignments of Passenger-and-freight Vessels". From 1944 to 1965 V.I. Sukhotsky headed the chair "The organization of shipping", he was sent to China in 1956-1958 for assistance in the organization of operational faculty and training the scientific specialists at institute of engineers of navy in Dalniy. Since 1965 V.I. Sukhotsky managed "Commercial Operation of Sea Transport" chair. In recent years V.I. Sukhotsky's life he worked in branch research laboratory "Pasflot" and Morflot ACS laboratory.

Vladimir Iosifovich is one of the most significant founders of operational faculty. He created and gave training courses on the organization of fleet work, economic geography, commercial operation, chartering of sea vessels. V.I. Sukhotsky freely read in the French, English, German, Italian, Czech, Bulgarian and Polish languages. He possessed encyclopedic knowledge, he wasn't equal at faculty in this. From 1952 to 1971 under the leadership of V.I. Sukhotskogo 14 master's dissertations were executed and successfully defended. In recent years 3 more dissertations were defended.

Such pupils of V.I. Sukhotsky as A.F. Mironenko, E.P. Gromovoy (and their post graduate students V.D. Levy, E.N. Voyevudsky) worked over application of economic-mathematical methods in operational and economic calculations, as led to creation of the relevant school of sciences which has played a noticeable role in the subsequent development of operational and economic faculties.

Keywords: biographic data, the thesis on competition of a scientific degree of candidate of technical sciences, work of shipping projection, works of postgraduate study, list of scientific works.

UDK 656.073.7:519.8. Maxurenko G.S., Korotnit-skiy V.Y. About mechanisms of management of the transport-forwarding company.

Transport, as base material and a tool of trade between different regions at the same time acts as a factor in creating and organizing a unified world economy, contributes to the further development of territorial division of labor and the implementation of regional comparative advantages.

It is generally accepted that at present about 80 % of shipments of general cargo and container trade are made freight forwarding and agency companies. Reorganized the structure of supply and sales of industrial and commercial firms in the form of elimination of their transport units to the transfer of its functions and personnel in freight forwarding companies (outsourcing).

Along with it formal models of functioning of the transport-forwarding company, considering specificity of purposeful active behaviour of the person-participant of process of the organisation and management of transportation of cargoes, for today, practically, no. Article offered to attention can be considered as attempt partially to solve this problem.

Research objective is construction and the analysis of tasks in which it is necessary to show possibility and expediency of use of organizational mechanisms, models and methods of the theory of active systems in management of the transport-forwarding company.

Under the organizational (active) system we mean a system containing at least one element capable of targeted (active) behavior. The organizational structure of the system is a set of components and connections (control, information, material, etc.) between the elements of the system and external (environmental) environment. The underlying concept is that of the functioning of the organizational system - a set of rules (procedures, guidelines, laws, etc.) interaction of the elements of the system. In more detail, for a given composition of the participants of the organizational system and its structure, operation mechanism is defined by specifying:

1. *Criterion functions of elements of system (motivation system).*
2. *Decision-making procedures.*
3. *An order of functioning of organizational system (who, to whom, when, in what kind).*
4. *Knowledge of elements of system.*

The example illustrating "technology" of the description of the mechanism of functioning of organizational system of the transport-forwarding company is considered. The system consists of managing body (the transport Manager-tm) and two production contractors (C1 and C2), connected in a technological chain, i.e. the services rendered by the first contractor is used by the second contractor for end product production.

Thus, to solve the problem of synthesis of optimal control mechanism, it is necessary (given the "rules of the game"):

- To determine the set of possible control mechanisms;
- To introduce on the set criterion for comparing control mechanisms - their effectiveness;
- Decide, in fact, the problem of synthesis;
- To analyze the decision and its dependence on the parameters of the model (the mechanism).

Note that is not always possible to obtain an analytical solution (this is largely dependent on the correct choice of production functions describing the mechanisms of control). Often the solutions to the problem of synthesis is necessary to attract more powerful computational tools and methods

Keywords: mechanisms of control, control synthesis, a freight forwarding company.

UDK 658.07. Kurudzhi Y. On one static optimization model for planning of production and transportation of products in supply chain.

In the article, by the methods of linear programming, a static optimization model for joint planning of complete set and finished product manufacturing, transportation of finished products to consumers is built and analyzed. An offer model is realization of one of models of the logistic systems within the framework of well-known VAT- classification. The model describes the co-ordination among main participants of supply chain with the aim to minimize the total logistic costs for production and transportation of finished products.

It is supposed that there are several plants-suppliers for manufacturing of complete set for a single plant which manufactures the finished products. It is considered that all enterprises-suppliers produce different complete sets. All produced in the factories complete sets are purchased by the manufacturer, which produces the final product of several items. The finished products arrive at the warehouse, from which this must be delivered to destinations through a several points of transshipment (for example, through sea ports). It is possible to consider that in transshipment points production of manufacturer is transshipped from one type of transport to another. The control parameters must satisfy the following conditions: conditions on production resources of the enterprises suppliers; conditions on complete sets at manufacturer; all products must be removed from the warehouse of the manufacturer; demand of all destinations have to be satisfied; all products must be removed from the transshipment points; through a transshipment point can not be handled more cargo than the its capacity; control parameters must be non-negative.

Thus, the model of a productively-transport task looks like: to determine production plans of the enterprises suppliers and manufacturer, as well as the transport plan for transport enterprises, which minimize total logistics costs.

The proposed model reflects certain realities of managing manufacturing and logistics processes, and can be used in practical activities of enterprises. The necessary conditions of solvability of above optimization model are found. It is shown that our approach may be used for other configurations of supply chain modeling and optimization, as well. The possibility of further generalization of the model under examination for the case of random demand at destinations is pointed out.

Keywords: *supply chain, VAT-classification, plants-suppliers of complete set, plant-manufacturer of finished products, minimization of total logistic costs, multi-index linear programming problem.*