

УДК 339.72

**Привлечение иностранных инвестиций в экономику Украины.** / М. П. Макаренко // Вісник НТУ «ХПІ». Серія: Актуальні проблеми розвитку українського суспільства. – Харків : НТУ «ХПІ», 2016. – № 13 (1185). – С. 73–75. – Бібліогр.: 7 назв. – ISSN 2227-6809.

В статье определена роль иностранных инвестиций в экономике страны, обусловлено суть и составляющие инвестиционного климата. Проанализирована динамика объема привлеченных иностранных инвестиций в Украину, объем прямых иностранных инвестиций в Украину в расчете на одного человека, а также распределение прямых иностранных инвестиций в Украину по странам-инвесторам. Выявлены основные факторы, сдерживающие приток иностранных инвестиций в Украину. Определены приоритетные пути решения проблем иностранного инвестирования.

**Ключевые слова:** инвестиционный климат, иностранные инвестиции, объемы привлечения, проблемы, факторы, иностранные инвестиции.

УДК 330

**Новые подходы к учету основных средств и эффективность учета основных средств в современных условиях** / Г. К. Пинтя, С. В. Брик // Вісник НТУ «ХПІ». Серія: Актуальні проблеми розвитку українського суспільства. – Харків : НТУ «ХПІ», 2016. – № 13 (1185). – С. 76–78. – Бібліогр.: 8 назв. – ISSN 2227-6809..

В статье проведен анализ определения сущности учета основных средств и предложено более точно его понятие, учитывая мнения многочисленных авторов. Приведенные новые подходы учета основных средств в современных условиях. Исследованы внутренние и внешние факторы, влияющие на эффективность учета необоротных активов предприятия. Рассмотрены подходы к оценке учета основных средств предприятия. Также определены меры по эффективному использованию основных средств, является важным фактором повышения финансовой устойчивости предприятия.

**Ключевые слова:** автоматизация, основные средства, управление, усовершенствование контроля основных средств.

УДК 658:330.41.1

**Оценка и развитие инновационного потенциала предприятия** / А.Д.Матросов, В.И.Омельченко// Вісник НТУ «ХПІ». Серія: Актуальні проблеми розвитку українського суспільства. – Харків : НТУ «ХПІ», 2016. – № 13 (1185). – С. 79–80. – Бібліогр.: 4 назв. – ISSN 2227-6809.

В работе сформулировано понятие инновационного потенциала. Рассмотрены основные направления развития инновационного потенциала предприятия (рост квалификационного и профессионального уровня персонала, освоение новой техники, технологий и новой продукции). С развитием приоритетных направлений в инновационной деятельности тесно связаны экономические результаты предприятия.

**Ключевые слова:** инновация, потенциал, предприятие, активы, эффективность, факторы, среда, оценка, совершенствование, развитие.

## ABSTRACTS

UDC 347. 23

**Regarding of the interbranch ties of law in the field of intellectual property** / A. V. Gayevaya // Bulletin of NTU "KhPI". Series: Actual problems of Ukrainian society development. – Kharkiv: NTU "KhPI", 2016. – № 13 (1185). – P. 11–13. – Bibliogr.: 7. – ISSN 2227-6809.

In the article the interbranch ties of intellectual property rights with other institutions of private and public law have been compared. The functions of intellectual property rights have been determined. Intellectual property is inseparably connected with the results of people intellectual creative activity. The article the essence of intellectual property rights and its place in the system of law has been disclosed. A particular attention is given to the interbranch ties. For persons whose result of their activity is protected one, intellectual property is an exclusive right, privilege giving them the opportunity to get a full set of property and non- property goods with the help of their activity product. For entrepreneurs, intellectual property is part of their property being used by them during their business activity with the purpose of making profit. For the consumers, intellectual property is certain non-property goods (product of other one labor) being used by them to meet their own needs such as aesthetic enjoyment, spiritual development, etc. The essence of intellectual property means enshrined by law rights being the result of the intellectual activity in industrial, scientific, literary and artistic spheres. So, the concept of intellectual property was enshrined at the international legal practice on the legislative level and as the result of this appeared also in the national legislation of Ukraine.

**Key words:** intellectual property rights, civil law, interbranch ties, patent law, trademark, invention.

UDC 343.2/.7

**The evolution of ideas about the age of responsibility and criminal liability of children** / A. V. Kuzmenko // Bulletin of NTU "KhPI". Series: Actual problems of Ukrainian society development. – Kharkiv: NTU "KhPI", 2016. – № 13 (1185). – P. 14–16. – Bibliogr.: 7. – ISSN 2227-6809.

Rising youth crime in modern conditions make urgent study of the history of development of domestic legislation on criminal liability of minors. The article investigates the development of legal thought in terms of perceptions of age sanity and criminal responsibility of adolescents. We establish the socio-economic and political factors of this process, defined its stages and trends. The comparative analysis of the documentary sources and the relevant legal sites in the history of Ukraine. A feature article is to study the process of formation in the early historic aspects of ideas about the possibility of a child with a certain age, be held criminally responsible for the crimes committed. The practical significance of the study is that the results can be used to further improve the criminal law in respect of liability for minor offenses committed by them.

**Keywords:** age sanity, child, criminal liability, crime, court, to mis-these juvenile punishment, measures of medical and pedagogical influence.

UDC 347.23

**The development of the patent system as a form of protecting inventions** / E. L. Murenko // Bulletin of NTU "KhPI". Series: Actual problems of Ukrainian society development. – Kharkiv: NTU "KhPI", 2016. – № 13 (1185). – P. 17–19. – Bibliogr.: 12. – ISSN 2227-6809.

This article analyses the concept of intellectual property and traces its evolution. In particular, the various features of intellectual property are considered. Each feature brings material or other benefit (profit, increase the products competitiveness, development of citizens etc.). The article also shows reasons for the protection of intellectual property rights. It is said that in a period of rapid development of the factory in the 14th century, the royal power was granting special privileges for the first time in England - the predecessor of the patent. The advantages that each of the parties received are described : the royal power; monarch, which slapped a privilege; the person who invented and used innovations. Monarch was providing inventors with an exclusive right to use this technology, giving the inventor a competitive advantage. On the other hand disadvantages of benefits are considered, since with time the invention privileges became means for feudal lords enrichment, and not for inventors stimulation. The article reveals the turning point in the development of intellectual property rights (1628), when Regulation on monopolies was adopted which granted exclusive rights to the first inventor of a product. (privilege was given for 14 years). The second part of the article analyses specific types of intellectual property – patents and trademarks. The article draws attention to the issues related to the patent legal framework development and the stages of the Patent

Code development worldwide. The article conclusion emphasizes the importance of the original legislation and laws that were passed in the 14-15 century, since many provisions of the Patent Code (1474) still work nowadays.

**Key words:** intellectual property, the sovereign privilege, the object of intellectual property, patent law, trademarks, Patent Code.

UDC: 347.788

**Essence and place of protection of intellectual property in the system of economic security of an enterprise / L. V. Perevalova, M. G. Okladna // Bulletin of NTU "KhPI". Series: Actual problems of Ukrainian society development. – Kharkiv: NTU "KhPI", 2015. – № 13 (1185). – P. 20–24. – Bibliogr.: 7. – ISSN 2227-6809.**

The article is devoted to the problems of intellectual property protection at the enterprises of Ukraine in the current economic environment. The successful development of the company and its high financial results depend on the implementation of intellectual property in production. The article reveals such concepts as "intellectual property protection", "enterprise economic security", considers the essence of enterprise intellectual and economic security, the place that protection of intellectual property takes in the system of enterprise economic security. The author analyzes the external and internal threats, which can damage the enterprise. The paper considers intellectual property protection system, proposes basic directions of enterprise intellectual property protection. One of the main conditions of enterprise intellectual property protection is its ability to withstand the threats that exist or may appear in the future. The authors allocate internal and external threats which can damage the enterprise. The article considers intellectual property protection system. The authors analyze main trends of enterprise intellectual property protection. In order to reduce internal threats, according to the author, it is necessary to amplify employees' corporate spirit, implement mechanisms of their stimulation, increase discipline level and responsibility for enterprise rules violation. Employees' activity should be protected and this is connected primarily to their career. The enterprise's management should define the philosophy, the nature of management processes and corporate culture. All of this will ensure the effective intellectual property protection and, consequently, the effective enterprise development in modern conditions.

**Key words:** intellectual property, intellectual property right, intellectual property protection, safety, economic security, safety of intellectual property, economic security, safety of intellectual property, enterprise, internal and external threats.

UDC 340.15:342.7

**Personality, right, state: the legal state, rights and freedoms of man and citizen / M. A. Semko, N. A. Bratkov // Bulletin of NTU "KhPI". Series: Actual problems of Ukrainian society development. – Kharkiv: NTU "KhPI", 2015. – № 13 (1185). – P. 24–25. – Bibliogr.: 5. – ISSN 2227-6809.**

The article raises the problem of the study of personality, law and state: the legal state, rights and freedoms of the individual citizen. To define the idea of harmonization of relations of the individual and the state, the actual position of the person, the scale of his freedom. Goals definition of fundamental rights and freedoms of a person and a citizen. The article also classifies responsibilities: personal; political; economic; social; cultural. It addresses the responsibilities of a citizen of Ukraine, which are set out in the Constitution and provides for total visibility. The materials of this article highlight the authority of government and its definition, provides the analysis to understand the state and society.

**Keywords:** personality, law, government, citizen, freedom, society, responsibilities.

UDC 130.2

**Valued reference-points of man of post-contemporaneity enterprise / O.A. Stasevska // Bulletin of NTU "KhPI". Series: Actual problems of Ukrainian society development. – Kharkiv: NTU "KhPI", 2016. – № 13 (1185). – P. 26–29. – Bibliogr.: 10. – ISSN 2227-6809.**

The article investigates human postmodern cultural space, analyzing its ability to become an active subject of creation and renewal of higher spiritual values. The article deals with philosophical interpretations understanding of human existence in terms of choice of values in the context of the culture of modernity, analyzes the essence of the person that needs to answer the question, what are the characteristic features of human modernity. The real situation becoming valuable human meanings of the modern world is quite complicated: the formation of a system acceptable to all values that promote human spiritual renewal continues. Signs of the times are rather values prostration, value-orientation confusion of man that causes passivity life position, social apathy and frustration. In our view, way out of this situation could be the formation of a universal system of spiritual and moral values of life purport. The denial of this possibility and necessity heard both theoretical and practical level, defending pluralist position. However, reality clearly shows that pluralism of value orientations values converted into anarchy. As a result we have a lack of moral principles in all areas of human activity, mass manipulation of public consciousness and personal, spiritual and moral impoverishment of disorientation and even personality. Analysis of human culture in the context of modernity reveals a number of features that effectively demonstrate its dehumanization, depriving her of basic human qualities, becoming a hybrid of man and machine. The dramatic transformation in society that have occurred over the past decade have led to a reassessment of the significance of most fundamental values. Man modernity lost value criteria of life and work, the correctness or incorrectness of different personal values.

**Key words:** man, post-contemporaneity, values, informative society, technocratic society, globalization.

UDC 352: 351 (477.54) "18/19"

**The role and significance of Alexander Pohorilko in the development of Kharkiv as the city-center of the 19th century European culture / V. V. Malikov // Bulletin of NTU "KhPI". Series: Actual problems of Ukrainian society development. – Kharkiv: NTU "KhPI", 2016. – № 13 (1185). – P. 30–33. – Bibliogr.: 20. – ISSN 2227-6809.**

The article deals with the theoretical achievements and practical measures of a prominent public figure in the late 19th – early 20th centuries Alexander Pohorilko, the professor at Kharkiv technological institute, who was elected a city mayor three times in a row and successfully carried his duties for twelve years. His activities are interpreted in the context of the modernization of Ukrainian cities and the introduction and spread of the European civilization achievements and inventions. The author reveals social, cultural, educational, humanistic aspects of Alexander Pohorilko's work as a city mayor of Kharkiv. The study of his selfless work highlights the key role of intellectuals in Ukrainian urban development of that time.

**Keywords:** city, urban development, modernization, European culture, city mayor, intellectuals.

UDC 782(477)

**Cultural Heroes of NTU «KHPI»: Mark Reyzen / M. M. Mishchenko // Bulletin of NTU "KhPI". Series: Actual problems of Ukrainian society development. – Kharkiv: NTU "KhPI", 2016. – № 13 (1185). – P. 34–36. – Bibliogr.: 13. – ISSN 2227-6809.**

This paper deals with life and work of the famous opera singer Mark Osipovich Reizen as a part of the project, which holds by the department of ethics, aesthetics and cultural history of the Kharkiv Polytechnic Institute under the title "Cultural Heroes NTU "KHPI". The aim of this project is to study the contribution of students and teachers of Kharkiv Polytechnic Institute in cultural life of era. Kharkov Polytechnic University has a number of prominent people whom we can named "cultural heroes" in architecture, literature, music, theater arts. Mark Reizen is an example of achieving of considerable height level whose talent has appeared at the Polytechnic Institute, was revealed in Kharkiv Conservatory and conquered the world.

**Keywords:** opera, academic vocal, acting, stage image, the psychology of creativity.

UDC 316.7

**The Creation and its realities: from archaic to postmodernism / N. V. Vandysheva-Rebro // Bulletin of NTU "KhPI". Series: Actual problems of Ukrainian society development. – Kharkiv: NTU "KhPI", 2016. – № 13 (1185). – P. 37–39. – Bibliogr.: 4. – ISSN 2227-6809.**

The author investigates the formation question in the history of mankind of the relation of the person as subject to things in the article. Various

versions of these relations at various stages of existence of mankind are considered: archaic consciousness, Christian anthropology, postmodernism. The mythological, Christian, scientific and post-modernist consciousness interests from the point of view of reaction of the person to a thing and the attitude towards her. The Christian and anthropological tradition is presented on the example of some works of great classic N. V. Gogol. In article that is marked out the fact that interaction of the person with material values which he and created, significantly burden life of the person. Existence of the person is reduced, eventually, to continuous fight of two beginnings: spiritual and material or eternal and momentary. Thus, the thing can exist in human life in two versions or as the object that is recognized by norm, but sometimes, unfortunately, can prove as the subject that is the awful.

**Keywords:** thing, material world, Christian anthropology, impartiality, creativity, rescue, postmodernism, minimalism.

UDC 378:177:37.091.212

**Academic etiquette and culture of the student behavior in KhTI / O. O. Petutina** // Bulletin of NTU "KhPI". Series: Actual problems of Ukrainian society development. – Kharkiv: NTU "KhPI", 2016. – № 13 (1185). – P. 40–42. – Bibliogr.: 5. – ISSN 2227-6809.

The article examines the formation of academic etiquette in the Kharkiv Technological Institute in the late XIX – early XX century. Special attention is paid to the responsibilities and rights of students, supervisors' and course leaders' activities, practice of professorial disciplinary court, as well as the student's uniform in the image formation of the future specialist. The author concludes that the etiquette of technical University largely coincided with the main requirements of tact and politeness, traditions and conventions of the society. It regulated the behavior of students in different situations. However, the administrative setting of strict observance of the rules by the students, the existing system of prohibitions, authoritarian practice of professorial disciplinary court testified the restriction of democratic rights of future specialists, the lack of confidence in the government authority. And yet creative dialogue with leading educators, their ethos, culture of communication and commitment to develop partnerships not only with colleagues but also with students have contributed to the emergence of the moral environment in which everyone deserves respect and respects the freedom and rights of others.

**Keywords:** culture of student behavior, academic etiquette, professional ethics of the engineer, supervisor, course praepostor, professorial disciplinary court, student uniforms.

UDC 130.2:004

**Philosophic-culturological aspect of the 'man – culture' system in conditions of anthroposphere technointellectualization: terminological analysis / V. Ye. Karpenko** // Bulletin of NTU "KhPI". Series: Actual problems of Ukrainian society development. – Kharkiv: NTU "KhPI", 2016. – № 13 (1185). – P. 43–47. – Bibliogr.: 20. – ISSN 2227-6809.

The potential of the philosophy of culture technointellectualization terminological analysis for solution of the problem of the conceptualization of real and possible anthroposphere technointellectualization processes phenomenon philosophic-culturological dimension is explained in the article. A fundamental concept for this sphere of investigation is formulated – 'the technointellectualization of culture'. It is the requiring humanizing set of processes of both formal and substantial, direct and indirect global conversion of culture constituting programs of human life, the transformation of all spheres of culture by technointelligence means. Also in this context there are formulated the concepts of the technointellectualization of anthroposphere, the society being technointellectualized.

**Key words:** artificial intelligence, technointelligence, technointellectualization, culture, man, anthroposphere.

UDC 1:37

**The synthesis of science and education as a condition of formation of competence of the student in the first year of study at the University / O. A. Dolska, K. S. Kyrychenko** // Bulletin of NTU "KhPI". Series: Actual problems of Ukrainian society development. – Kharkiv: NTU "KhPI", 2016. – № 13 (1185). – P. 47–50. – Bibliogr.: 9. – ISSN 2227-6809.

One of the requirements of the modern paradigm of education is the requirement to form students' skills competence. Hard enough, but a necessary component of the future specialist, especially in view of his professional activity in the conditions of the new information society. The central link in the formation of competencies becomes not only of scientific knowledge, but the ability of its organic synthesis with the professional activities. Competence is seen as an organic unity of knowledge and skills that are essential for decision making in a changing world. Competence person determined by its ability to give a critical analysis, evaluation processes in professional terms. An important requirement is to raise new ideas, projects and their implementations. Specific become their own research that allow to rethink the existing problems in the professional sphere. Competence combines elements of professional practice with scientific and socio-cultural position.

**Keywords:** education, a new paradigm of education, competence, auto-studying, synthesis of science and education.

UDC 37.016:504

**Review at teaching aids of V. F. Sukhina "Environmental education and training of practical implementation in the educational process integrated prgrams of environmental education and training." Saarsbrucken (Germany): Lap Lambert Academic Publishing, 2014. / A. G. Bezrodny, Y. V. Tararoev** // Bulletin of NTU "KhPI". Series: Actual problems of Ukrainian society development. – Kharkiv: NTU "KhPI", 2016. – № 13 (1185). – P. 50–53. – Bibliogr.: 1. – ISSN 2227-6809.

The contact teaching manual "Environmental education and training" is a general result of the joint activity of the creative team of teachers SELS (Specialized Economics and Law School at the Ukrainian People's Academy) and teachers UPA under the overall supervision of Doctor of Philosophy, Professor V.F. Sukhinoj. This edition has incorporated a lot of theoretical and tested in practice in the process of direct engagement in the learning process of copyright developments in the field of environmental education, and takes into account the specifics of both the rate and specificity of the place of its development and teaching. Peer reviewed papers - one of the results of pedagogical experiment on continuing education, which is carried out in the People's Ukrainian Academy since 1997. At present, the UPA has been building a working model of non-traditional educational institution, which is based on the idea of continuous education - from pre-school to post-graduate, education "through life." It is the realization of this idea, according to V.F. Sukhina, significantly closer to the implementation of the goals and tasks facing the entire education system. The main purpose of this book - to contribute to the formation of ecological outlook of students. And this goal, we believe, been achieved. We believe that regardless of curricula given material will be useful to all who work in the field of education and concerned about the survival of humanity.

**Keywords:** environmental education, environmental management, educational program, humanization of education, ecology.

UDC 81'25=111

**The use of specialization while translating the news from English into Ukrainian / I. V. Nedainova, O.D. Slavootsky** // Bulletin of NTU "KhPI". Series: Actual problems of Ukrainian society development. – Kharkiv: NTU "KhPI", 2016. – № 13 (1185). – P. 54–59. – Bibliogr.: 20. – ISSN 2227-6809.

The article investigates the lexical and grammatical features of the specialization use as a translation device. The reasons for its usage in the translation of specific texts of modern media news is also analysed. Specialization as a type of translation transformations is considered as a way of achieving semantic equivalence of the source and translated texts. In the course of writing this article it is demonstrated how specialization is used for the faithful reproduction of words with general semantics, the meaning of which is realized in the context. The importance of the careful choice of a vocabulary equivalent when translating to demonstrate the value of foreign words in the context and the possibility (and very often, the necessity) of finding the translation equivalents outside the dictionary is also emphasized in the study. The importance of the fact that every language has its own structure inherent only to it and this justifies the need for specialization in general and the transforma-

tions in the practice of translation in particular is underlined.

**Keywords:** translation, translation transformations, specialization, lexical and semantic structure, modern English-language media.

UDC 811.111'25

**Lexical and stylistic features of translation English media texts into Ukrainian / N. M. Akopjants, M. Yu. Vorozhbit** // Bulletin of NTU "KhPI". Series: Actual problems of Ukrainian society development. – Kharkiv: NTU "KhPI", 2016. – № 13 (1185). – P. 59–63. – Bibliogr.: 12. – ISSN 2227-6809.

The article presents the lexical and stylistic features of translation of media texts from English into Ukrainian, taking into account the special factors which effect on the nature of the information and communication process. The study provides basic techniques which are used in newspapers and informational materials. Particular attention is paid to the definition of the specificity of the lexical transformations in translation of media texts and the derivation of the lexical and stylistic difficulties in translation. The investigation demonstrates that there is a wide range of stylistic means used in the newspapers, among which we define metaphors, epithets, hyperbole, oxymoron, aposiopesis, euphemism, irony, patterns of slang, idioms, antonymous structure of the sentences and others. Basing on the analysis of the materials taken from «Financial Times», «The Guardian» and «The New York Times», we come to the conclusion that the choice and variety of the lexical and stylistic means are predetermined by the format of the newspaper and editors' ideological position.

**Keywords:** lexical and stylistic problems of translation, the media texts, the transformation of lexical and stylistic figures of speech, political vocabulary, financial and economic vocabulary, epithets, metaphor, slang.

UDC 811.111:81'373.612.2

**Peculiarities of translating English Business idioms into Ukrainian / A. V. Dolya, N. M. Pilguy** // Bulletin of NTU "KhPI". Series: Actual problems of Ukrainian society development. – Kharkiv: NTU "KhPI", 2016. – № 13 (1185). – P. 63–66. – Bibliogr.: 9. – ISSN 2227-6809

The article considers business idioms as expressing means of a scientific conception. It establishes lexical features of business idioms, as well as statistical analysis of business idioms translation methods in the English economic discourse on the basis of economical texts from the «Forbes». It describes the tools and features of business idioms translation from English into Ukrainian and explores the importance of context in translation. The article also mentions the use of business idioms in titles of articles and identifies the aim of the author. The paper confirms a big number of polysemic words and the context role in translation.

**Keywords:** business idioms, economic discourse, translation peculiarities, statistical analysis.

UDC 811.111:81'373.612.2

**Metaphor as a means of implementation of scientific knowledge in the English language and the problem of equivalence translation into Ukrainian / I. I. Lyashkova, O. M. Golikova** // Bulletin of NTU "KhPI". Series: Actual problems of Ukrainian society development. – Kharkiv: NTU "KhPI", 2016. – № 13 (1185). – P. 67–70. – Bibliogr.: 14. – ISSN 2227-6809.

The article considers metaphor functioning in scientific and technical texts, as well as translation methods of terms-metaphors in scientific and technical context. It also discloses and explains the necessity of using metaphors to understand scientific phenomena and concepts. The paper investigates the ways of transmission and features of metaphor in scientific and technical context of the Ukrainian language. The difficulties of translation are mentioned. The examples of possible ways of translation are given. In the conclusion certain recommendations on translation are given. The authors propose the analysis of the ways of translating and informs the reader about the most commonly used transformations.

**Keywords:** metaphor, scientific text, translation, transmission methods and features of metaphor.

UDC 330.322

**Comparison of methods for evaluating the effectiveness of investment projects / P. V. Brin, Y. G. Sirobaba** // Bulletin of NTU "KhPI". Series: Actual problems of Ukrainian society development. – Kharkiv: NTU "KhPI", 2016. – № 13 (1185). – P. 71–72. – Bibliogr.: 2. – ISSN 2227-6809.

The purpose of article is determination of features of application of methods of an assessment of efficiency of investment activity. The article explores the essence of investment activity effectiveness evaluating, the comparison of methods of investment activity effectiveness assessing is done, the features of the application of static and dynamic methods are described, advantages and disadvantages of the methods are analyzed, the features of the application of dynamic methods for evaluating the effectiveness of investment by management are described. Though there is a number of problems in the course of application of dynamic methods of an assessment, but they are more exact that causes expediency of their application.

**Keywords:** investments, evaluation of investment performance, dynamic and static methods of investment activity effectiveness evaluating.

UDC 339.72

**Attracting foreign investment in Ukraine. / M. Makarenko** // Bulletin of NTU "KhPI". Series: Actual problems of Ukrainian society development. – Kharkiv: NTU "KhPI", 2016. – № 13 (1185). – P. 73–75. – Bibliogr.: 7. – ISSN 2227-6809.

In the article the role of foreign investment in the economy, due to the nature and components of the investment climate. The dynamics of volume of attracted foreign investments in Ukraine, foreign direct investment in Ukraine per capita, as well as the distribution of direct foreign investments in Ukraine by countries-investors. The basic factors that hinder the inflow of foreign investment in Ukraine. The priority solutions to the problems of foreign investment.

**Keywords:** investment climate, foreign investment, attracting volume problems, factors foreign investment.

UDC 330

**New approaches to accounting for fixed assets and fixed assets accounting in modern conditions / G.K. Pintya, S.V. Brick** // Bulletin of NTU "KhPI". Series: Actual problems of Ukrainian society development. – Kharkiv: NTU "KhPI", 2016. – № 13 (1185). – P. 76–78. – Bibliogr.: 8. – ISSN 2227-6809.

The article analyzes the definition of the nature of fixed assets and offered its concepts more precisely, considering the views of numerous authors. These new approaches of fixed assets in the current circumstances. Researched internal and external factors that influence the effectiveness of accounting of fixed assets. The approaches to the evaluation of fixed assets of the company. Also certain measures for the effective use of property, which is an important factor in improving the financial stability of the company.

**Keywords:** automation, basic management, improved control of fixed assets.

UDC 658:330.41.1

**Evaluation and development of innovative potential of enterprise / O. D. Matrosov, O. V. Omelchenko** // Bulletin of NTU "KhPI". Series: Actual problems of Ukrainian society development. – Kharkiv: NTU "KhPI", 2016. – № 13 (1185). – P. 79–80. – Bibliogr.: 4. – ISSN 2227-6809.

The notion of innovative potential of the enterprise is formed in the paper. The main factors, which form and define the level of innovative potential of the enterprise, are analyzed. The analysis of modern methods of innovative potential estimation is carried out. The main directions of the enterprise innovative development (increasing of qualification and professional level of personnel, using of new technics, technologies and new product) are examined. Economical results of enterprise activity is close connected with the development of prior directions.

**Keywords:** innovation, potential, enterprise, assets, efficiency, factors, environment, assessment, improvement, development.