

ABSTRACTS

UDC 657:336.71

Theoretical aspects of internal control of banks/ L. V. Chuprina, D. E. Philipskaja // Bulletin of NTU «KhPI». Series: Technical progress and efficiency of production. - Kharkiv: NTU «KhPI», 2015. - № 26 (1135). - P. 3-8. - Bibliogr.: 12. – ISSN2079-0767

The article considers the essence and basic principles of functioning of the internal control system of domestic banks, analyzes different approaches to the definition of the category "internal control". We concluded that the internal control of the bank is a set of procedures that ensure the accuracy and completeness of the information, which is transferred to the management of the bank, compliance with internal and external regulations in the implementation of Bank operations, safeguarding of assets the bank and its customers, optimum use of resources of the bank, risk management, ensuring clear execution of the management bodies of the bank in achieving the goal set in the strategic and other plans of the bank. Defined the main objectives of internal control in banking. Discusses the importance of internal control the system of governance in the banking sector. On how efficient and well-organized internal control, the success in the operation and development of a commercial bank. The necessity and role of internal audit as an important component of bank management. Control over the activities of the bank and the completeness of reflection of business processes in accounting and security of its property depends on a well-defined and proposed control procedures, control functions, information sources and properly organized internal control service.

Keywords: internal control, bank, banking, governance, information, risk, internal audit, accounting

UDC 340.Г85

Basic approach to social responsibility /L.A. Yuryeva // Bulletin of NTU «KhPI». Series: Technical progress and efficiency of production. - Kharkiv: NTU «KhPI», 2015. - № 26 (1135). - P. 9-12. - Bibliogr.: 5. - ISSN 2079-0767.

In the article the essence and national models are considered to social responsibility, the brought basic determinations over of social responsibility are considered on different levels their use Certainly, that social responsibility represents the certain level of voluntarily review on social problems from the side of enterprise organization. Determination of social responsibility is given, as voluntarily payment of organization in development of society, socio-economic and ecological spheres, sent to development and quality improvement of their data. It becomes firmly established that the only criteria of estimation of social responsibility of business subjects in Ukraine while do not exist, they can be different depending on the row of factors : to the size of company, type of the carried out activity, geographical segments and etc. Described to composition of the system of social responsibility on an enterprise, it is certain level of social responsibility. The analysis of application of internal and external constituents of social responsibility is carried out.

Keywords: social responsibility, state, models, social group, society, concept, approaches, level of social responsibility, principles

UDC 339.166.5

Innovative model of ukrainian economy: the influence of innovation and scientific and technical priorities/ A.V. Kosenko, V.S. Ivanenko// Bulletin of NTU «KhPI». Series: Technical progress and efficiency of production. - Kharkiv: NTU «KhPI», 2015. - № 26 (1135). - P. 13-17. - Bibliogr.: 9. - ISSN 2079-0767.

Creating favorable conditions for the development of innovative processes - primarily concern the public authorities. Without these conditions, it is impossible to achieve a breakthrough in the field of innovation, particularly in enhancing competitiveness. The features use priorities in the national innovation policy. Author determined strategic directions of innovation activity in Ukraine. Grounded especially the formation of innovation and R & D priorities in Ukraine today. Progress in innovation based on a complex system of relationships of elements that contribute to the development of different types of knowledge, manage their streams, distribute them, and to a large extent determined by the way

in which the main actors in this process interact with each other as elements of a collective system of creation and use knowledge and how modern technology is used by them. Therefore, the formation of innovation and R & D priorities in Ukraine is the main prerequisite for the country's transition to an innovative model of development.

Keywords: technology and innovation priorities, institution building innovative economic model, science and technology policy, innovative development model, basic science, applied research, technology and technical renovation of basic economic sectors

UDC 657.1 (477)

Problems of implementation of International Financial Reporting Standards in Ukraine / M.V. Reta, I.V. Garkavenko// Bulletin of NTU «KhPb». Series: Technical progress and efficiency of production. - Kharkiv: NTU «KhPb», 2015. - № 26 (1135). - P. 17-24. - Bibliogr.: 5. - ISSN 2079-0767.

The paper presents the essence of international accounting standards and the role of unification of international accounting standards in domestic. Based on the study and synthesis of the literature identified the need for adaptation of national accounting standards with market needs, and defined by the need for harmonization of terminology and principles of accounting in an international context. Determined the major differences between International Financial Reporting Standards and the provisions of Accounting Standards. The largest corporations today are joint ventures. It's becoming commonplace. For the modern business investment flow erases all boundaries. Although there are some difficulties on features and adequacy of information display in certain countries. Therefore, the present conditions it is necessary that the financial statements of the entity was understood by other market participants from different countries. Today, more than ever, market actors need complete and understandable information about the company, this is especially true for modern Ukraine, which strongly steps toward integration and active cooperation in all sectors of the EU. Over the last decade, the countries of the European Economic Community held a strong work involves the harmonization of accounting and through the joint efforts of developed countries gradually established a uniform system of accounting. Obviously we see the need to implement IFRS for all sectors of Ukraine and harmonization of accounting standards.

Keywords: IAS, unification of accounting standards, legislative regulation of accounting, integration of Ukraine with the EU.

UDC 330.341.1+331.101.3

Motivational mechanism of innovation processes/ Blagaya V.V., Blagoy V.V., Sheverdyna A.V., Sviyazov M.V.// Bulletin of NTU «KhPb». Series: Technical progress and efficiency of production. - Kharkiv: NTU «KhPb», 2015. - № 26 (1135). - P. 24-28. - Bibliogr.: 9. - ISSN 2079-0767.

Article is devoted to the concept of motivation and reveals its specificity in the context of innovation. Studied the materials of previous studies. Differences between motivation and stimulate innovation. Revealed the relationship between innovation and the dynamics of economic growth, as well as the positive and negative aspects of this process. Disclosure of the contents and structure of the mechanism of innovation highlighted the factors which form the motives of the company's employees. Dana is very succinct description of the various factors that are influenced by factors of innovation and are extremely useful for managers at different levels and areas (mostly, of course, managers working staff) The article reveals the real motives of innovative activity of various actors on the basis of in-depth knowledge and comprehensive study of aspects of motivation.

Keywords: motivation, innovation, innovation.

UDC 519.2

The study of modern method sofcost management and thei rapplication in the stages of product lifecycle. / D. Kramskoy, V. Vashkis, O. Matyazh // Bulletin of NTU «KhPb». Series: Technical progress and efficiency of production. - Kharkiv: NTU «KhPb», 2015. - № 26 (1135). - P. 29-33. - Bibliogr.: 10. - ISSN 2079-0767

The study found the problem of poorcost management, not throughrational useof management costs. Depending on the desired results and set targets enterprise chooses which method of cost management use it. This has a negativ eimpactonth efinal price of products and its competitiveness. The rear emany option sand management costs, and various combination sof the ir applications, butres earch hasshown the yarenotrational. As a result, wepropo sedthe application of methods "standard-costing",

"directcosting", "Kaizencosting", "Targetcosting" and "absorbshencosting" depend ing on the phases of the product lifecycle, allow in gmore efficientusec apacity and resources of the company. The study we proposed to use methods of cost control, depending on the phases of the product life cycle. This will efficiently and rationally allocate costs at every stage of the product life cycle through a variety of methods, the most appropriate for specific stages.

Keywords: methodsofcostmanagement, result, enterpriselifecycle

UDC 330.341

Identification of priority areas generate innovations in enterprise activity / V.V. Aleksandrov, D.A. Tsiupka // // Bulletin of NTU «KhPI». Series: Technical progress and efficiency of production. - Kharkiv: NTU «KhPI», 2015. - № 26 (1135). - P. 33-38. - Bibliogr.: 6. – ISSN2079-0767

Innovative activity and innovation in particular, play a critical role in improving the efficiency of the enterprise. Nowadays, businesses are very important to have the ability to improve its products to meet the requirements and standards of the world market. That is why, it is necessary to identify priority areas for innovation input into the activities of the enterprise. Innovation can improve the company's competitiveness and strengthen its position in the market of goods sold or services rendered. This article discusses the concept of innovation, and innovation, as well as their influence on the development of the enterprise. The conclusions of determining the priorities for bringing innovation to activity of the company have been made.

Keywords: innovation, efficiency, enterprise competitiveness, income

UDC 656.2.001.47

Leadership leader as the motivation of employees to work in good faith and initiative / N.V Gritsenko// Bulletin of NTU «KhPI». Series: Technical progress and efficiency of production. - Kharkiv: NTU «KhPI», 2015. - № 26 (1135). - P. 38-43. - Bibliogr.: 5. – ISSN2079-0767

This study examines the characteristics of organizational skills and personal qualities of the head of the company, thanks to the motivation that motivates employees to work in good faith and initiative. Implementation of organizational goals is achieved through the head as a natural leader, the ability to attract people unknowingly causing a feeling of admiration, adoration and love. The activities of the modern manager is multi-faceted. It connects activity to identify the main objectives of the organization and its subsidiaries, as well as ways to achieve them, the development strategy: impact on subordinates to perform certain functions such as in relation to the subordinates and the organization as a whole and in relation to the higher authorities. Also, the activity of the head provides a certain type of attitude in relationships with others - members of management sistem.Perspektivoy further research in this direction is to adjust the role of head of the organization, which will be not only in the ability to realize the goals of higher management structures, but also in the manifestation of leadership skills. The manager must not only be a guide to the requirements of the parent bodies of their subordinates, but also obliged to bring to the consciousness of their content goals.

Keywords: leadership, modern manager, the organization, the staff, the staff.

UDC657.421.3.003.12

The modern organization of accounting of intangible assets in accordance with national and international standards / M.V. Reta,J.S.Verheles // Bulletin of NTU «KhPI». Series: Technical progress and efficiency of production. - Kharkiv: NTU «KhPI», 2015. - № 26 (1135). - P. 43-48. - Bibliogr.: 5. - ISSN 2079-0767.

In the article the questions concerning the organization of accounting of intangible assets in accordance with national and international standards: reviewed their definitions, legislation and regulations governing their registration, classification, initial assessment, conclusions regarding the compliance of the Ukrainian legislation with international. The purpose of this article is to define the essence of intangible assets for the accounting organization under regulations to be followed. The research material.Accounting is a system that is one of the main suppliers of information for making management decisions. In Ukraine, the entities use intangible assets in the financial-economic activity, but not as active as in the developed world.

Keywords: intangible assets, definition, identification, group of intangible assets, initial evaluation, classification.

UDC 331.108.2:339.166.5

Enhancing of human resources enterprise as the key to its innovation development / K. Poberezhna, V. Veryutina // Bulletin of NTU «KhPI». Series: Technical progress and efficiency of production. - Kharkiv: NTU «KhPI», 2015. - № 26 (1135). - P. 48-53. - Bibliogr.: 6. - ISSN 2079-0767.

The innovative capacity of the components that should characterize resource providing the company and its ability to activate and implement innovative opportunities are allocated. The main factors of innovative development of enterprises and the challenges that are associated with it are described in the article. The necessity of creating a science-based process control system, the formation of effective use and development of labor potential in enterprises with innovation-oriented development are determined. The issue of labor potential management companies are described. The features of the formation and use of labor potential in the innovative enterprises are actualized. The main components of the labor potential are indicated. The main tasks are necessary for the development of labor potential, its impact on innovation and the technological component of the enterprise are studied. The innovative activity of the enterprises and the factors influencing this activity are analyzed. A comparative analysis category "innovation" from the perspective of the entrepreneurial approach are conducted. Structural and technological restructuring of production are focused.

Keywords: labor potential, production potential, innovative development, innovation activity of enterprises, internal migration.

UDC 330.34

Foreign experience of national economies transformation and its possible using in Ukraine in conditions of systemic crisis intensification / S.V. Garmash // Bulletin of NTU «KhPI». Series: Technical progress and efficiency of production. - Kharkiv: NTU «KhPI», 2015. - № 26 (1135). - P. 54-61. - Bibliogr.: 13. - ISSN 2079-0767

Possible using of foreign experience of national economy transformation in the course of carrying out of radical reforms in the context of Ukrainian society development in the whole in conditions of systemic crisis intensification is examined in this paper. The main point of Bal'tserovich's reforms of «shock therapy» in Poland and obvious progress as the result of such reforms are analysed; comparative analysis of situations is carried out; conclusion dealing with the suitability of adoption such reforms in Ukraine under present-day conditions is deduced. Special attention is paid to the moral problems. It's specially noted that morality is the basis of stability and further development of our society, when consolidated factor is maintenance of territorial, economical and national integrity of the country. It should be stressed that there is no bad economy – there is bad morality. The article is of interest to everyone who is interested to the problems of development of Ukrainian society.

Keywords: radical reforms, «shock therapy», national economy transformation, systemic crisis, morality, foreign experience.

UDC 338.45:669

Current status and problems of metallurgical and machine-building industry of Ukraine / S.V. Chernobrovkina // Bulletin of NTU «KhPI». Series: Technical progress and efficiency of production. - Kharkiv: NTU «KhPI», 2015. - № 26 (1135). - P. 62-68. - Bibliogr.: 4. - ISSN 2079-0767

The paper presents the structure of industrial products sold in Ukraine, analyzed overall metallurgical and machine building sector in Ukraine: the volume of sales of metallurgical and machine-building production of Ukrainian enterprises by activity in monetary terms and as a percentage of the total volume of sales; The index of industrial production as a percentage of the corresponding period last year; the volume of new orders for the production of metallurgical and engineering products for certain periods of three years; given the financial results of large and medium-sized industrial enterprises in money terms and in percentage of the total number of enterprises; shows the main partner countries in the exports of manufactured goods in Ukraine; It shows the share of industrial production of Ukrainian enterprises, which is available in Russia. The article lists the main problems of

metallurgical and machine-building enterprises and major prospects for the development of enterprises in the coming years.

Keywords: industrial products, metallurgical and machine-building sector, the problems of metallurgical and machine-building enterprises.

UDC 681.83

Current state and trends of electro-energy in Ukraine / O. B. Bilotserkivskiy, N. V. Shyriaieva // Bulletin of NTU «KhPI». Series: Technical progress and efficiency of production. - Kharkiv: NTU «KhPI», 2015. - № 26 (1135). - P. 69-76. - Bibliogr.: 6. - ISSN2079-0767

In the article the current state and trends of electro-energy in Ukraine are considered. Ukrainian electro-energy production for time period from 2001 till 2014 is analyzed. Basis and chain time series parameters were analytically calculated, using methods of statistics. It was concluded that the highest energy production growth rate was in 2010 and the lowest one was in 2009. For further investigation one- and two-term autoregressive models were constructed. These models were chosen as they most adequately describe the changes over time of time series indicators. It was shown that the second model term has a little affect on the calculation results. A non-autocorrelation of random errors was tested using Neumann criteria. With a high level of confidence it was shown the adequacy of calculated models. On a base of constructed model, a point forecast of energy production was made for 2015 and 2016. It was also revealed the cyclical changes in energy production during 2001 – 2014 yy, which is the next paper topic.

Keywords: electro-energy, basis and chain time series parameters, one- and two-term autoregressive models, Neumann criteria, methods of statistics, a point forecast.

UDC 658

Research of ways of increase of efficiency of enterprise activity / S.M. Pogorelov, AV Ledenko, O. Matyazh // Bulletin of NTU «KhPI». Series: Technical progress and efficiency of production. - Kharkiv: NTU «KhPI», 2015. - № 26 (1135). - P. 76-82. - Bibliogr.: 5. - ISSN 2079-0767

There is reflected in the article the basic concepts of enterprise performance. There are considered the indicators group of economic activity system and the main ways of improving the efficiency of the company are identified. Efficiency (activity) company - is a complex concept that reflects the final results of the use of resources over time, the main feature of which may be the need to achieve the goal of industrial and economic activities with the least expenditure of social labor or time. Successful implementation of development strategy provides for effective, efficient and competitive business. The problem of increasing production efficiency and the enterprise as a whole is to achieve the best possible result for each unit spent labor, material and financial resources. The main factors increasing the efficiency of the company is to increase its technical level, improving management, production and work, changing the volume and structure of production, improve the quality of natural resources and more. Only the skillful use of the entire system of these factors can provide sufficient growth rate of efficiency.

Keywords: efficiency, ways of increasing the efficiency of the enterprise, productivity, competitiveness, enterprise development.

UDC 658.5

Improving methods for determining the level of quality and competitiveness of small-scale aviation / P.G.Pererva, Mahir Khalid Nayef Hilyad // Bulletin of NTU «KhPI». Series: Technical progress and efficiency of production. - Kharkiv: NTU «KhPI», 2015. - № 26 (1135). - P. 83-90. - Bibliogr.: 21. - ISSN2079-0767

The questions of formation and development of small aviation in Ukraine. It is proved that the market for transport services is currently under development. The segment of the business aviation market of small aircraft occupies a leading position. We studied in detail various types of indicators, which form the representation of consumers on the small aircraft. The classification of quality indicators based on market requirements. A model for the competitiveness of small aircrafts for their use in practice, taking into account the specifics of the Ukrainian market of transport services. Formed proposals for the development of small aviation services market, taking into account quality indicators

of aircraft. On the basis of the developed economic models proposed to determine the level of competitiveness of small aircrafts in the Ukrainian market with the use of indicators of quality of the product. A further area of research the author sees in the development of models of economic efficiency of the different market positions of small aircraft, improving their quality indicators, the development of methods for positioning techniques analyzed in the Ukrainian and international markets.

Keywords: small aircraft market, quality, competitiveness, classification, production

UDC 658.15

Methodological approaches to the study of indicators of the financial condition of the company / I. N. Pogorelov // Bulletin of NTU «KhPI». Series: Technical progress and efficiency of production. - Kharkiv: NTU «KhPI», 2015. - № 26 (1135). - P. 91-95. - Bibliogr.: 4. - ISSN 2079-0767

On the basis of a systematic approach characterized the main form of ownership as the basic institutions of the economic system of the society, the analysis of causality between changes in the ownership relations and socio-economic situation in Ukraine over the past two and a half decades, marked urgent problems of reproduction of property relations in the process of building the state of Ukraine. It was found that the mixed ownership in the most contemporary answers to bend as globalization, the comprehensive development of man as a decisive factor of production, the task of building a modern state of Ukraine. Changes in the structure of the asset balance in the direction of increasing of the proportion of current assets. And if the company manufactures products, this will happen almost automatically, since the amount of realization of the basic production assets will reduce the value of current assets and fall in working capital as part of cost of sales or work in progress.

Keywords: agriculture, manufacturing and processing sphere, the sphere of logistics, integrated farming.

UDC 331.101

Material and moral stimulation of work / T.A.Pogorelova, V.A. // Bulletin of NTU «KhPI». Series: Technical progress and efficiency of production. - Kharkiv: NTU «KhPI», 2015. - № 26 (1135). - P. 96-102. - Bibliogr.: 9. - ISSN 2079-0767

In this paper, we investigate the role of motivation in modern working conditions. The methods and types of incentive motivation. It has been disclosed are material and non-material motivation and investigated its effect on humans, and the team as a whole. There were also recommendations for the introduction of non-financial motivation in the activity of enterprises in order to increase the efficiency of the enterprise. The work clearly shows the effect of the methods of motivation of staff, discussed the impact of the process of the labor motivation of staff. Also analyzed the internal and external factors common methods of motive and motivation.

Keywords: motive, incentive, motivation, material motivation, non-motivation.

UDC 336.6/657.1

Features of the financial analysis of enterprises for a modern form of balance-sheet / L. O. Ruban // Bulletin of NTU «KhPI». Series: Technical progress and efficiency of production. - Kharkiv: NTU «KhPI», 2015. - № 26 (1135). - P. 103-107. - Bibliogr.: 6. - ISSN 2079-0767.

In article done a critical review of legislative amendments on the financial statements due to the adoption of NF(P)A1 «General requirements for financial statements», including the balance-sheet (statement of financial position). It was considered different approaches to classification of assets in terms of liquidity and liabilities urgency return. Influence of new form of the balance-sheet is analyzed on the informative providing of financial analysis. Determined that entered the structure balance-sheet (Statement of Financial Position) changes near because of the requirements of international standards, but to some extent limit the information support of financial analysis. The conclusions about the strata of society, in order to objectively assess the financial condition of enterprises in addition to standard forms of financial statements to use additional sources of information, have been made.

Keywords: financial reporting, balance-sheet, financial analysis, informative providing.

UDC 330.131.7

Account in budgetary establishments: problems of reformation and directions of their decision / N.V. Artemenko // Bulletin of NTU «KhPI». Series: Technical progress and efficiency of production. - Kharkiv: NTU «KhPI», 2015. - № 26 (1135). - P. 107-111. - Bibliogr.: 4. – ISSN2079-0767

A primary purpose of reformation of budgetary establishments is an improvement of methods of grant of state services, efficiency and rationality of the use of budgetary facilities. Necessity of standardization and reformation of account for budgetary establishments on a world scale and it is determined harmonization of the registration systems by development of processes of economic integration of countries, creation of economic clearzones, international associations and joint ventures. In the article the theoretical going is considered near passing of budgetary establishments to only methodological principles of record-keeping. Проведен analysis of modern features and prospects of reformation, modernisation of account in budgetary establishments, determination of directions of improvement of methodology and passing to only methodological principles of account and accounting. Difficulties which arise up during adaptation of home registration legislation to the international requirements and the ways of their overcoming are outlined are distinguished.

Keywords: local governments, intergovernmental relations, the income and expenditures of local budgets, reforming the concept of local budgets.

UDC 65.012:658.14:330.322

Graphic-analytical model of the diagnostics innovative-investment ability of the enterprise in context of economic security / T.V. Polozova // Bulletin of NTU «KhPI». Series: Technical progress and efficiency of production. - Kharkiv: NTU «KhPI», 2015. - № 26 (1135). - P. 111-125. - Bibliogr.: 14. – ISSN 2079-0767

Graphic-analytical model of the diagnostics innovative-investment ability of the enterprise in context of economic security is built. Model consists of three blocks: information, accounting, graphic analytical. The proposed scientific and methodical approach to diagnostics level innovative-investment ability of the enterprise in context of economic security provides the syntheses two components: production profitability taking into account innovative-investment assets; the indicator of the level innovative-investment security of the enterprise. The particularity of the offered approach is an use the factors, which have a negative influence upon level innovative-investment security of the enterprise. Offered in given research to recommendations, unlike existing, allow to improve the process of the diagnostics innovative-investment ability of the enterprise in context of economic security by structuring of the process of the diagnostics in stages graphic-analytical model.

Keywords: innovative-investment ability of the enterprise, innovative-investment security of the enterprise, graphic-analytical model, threats, level of security.

UDC 330.1

Determinants of stability of conditionally inefficient formal rules / F. V. Abramov // Bulletin of NTU «KhPI». Series: Technical progress and efficiency of production. - Kharkiv: NTU «KhPI», 2015. - № 26 (1135). - P. 125-131. - Bibliogr.: 8. – ISSN 2079-0767

This article focuses on the determinants of efficiency of conditionally inefficient formal rules and determinants of its instability. The impact of external determinants of inefficiency on the efficiency of conditionally inefficient formal rules is analysed. It is shown that external determinants of inefficiency increase inefficiency of conditionally inefficient formal rules. The analysis suggests that the main types of inefficiency of conditionally inefficient formal rules are target inefficiency and transaction inefficiency. Our results prove that the external determinants of inefficiency also increase instability of conditionally inefficient formal rules. It is also shown that conditionally inefficient formal rules are more unstable than ordinary formal rules.

Keywords: formal rules, transaction costs, target inefficiency, transaction inefficiency, determinants of stability of formal rules.

UDC 330.012

Problems of tendencies of development of Ukraine in modern conditions of doing business / O.S.Chmeleva, Kh.M. Vilenskay // Bulletin of NTU «KhPI». Series: Technical progress and efficiency of production. - Kharkiv: NTU «KhPI», 2015. - № 26 (1135). - P. 131-135. - Bibliogr.: 4. – ISSN 2079-0767

The article presents the rationale for the concept of "modern business climate", revealed positive and negative tendencies of development of Ukraine in today's business climate based on the analysis of data ranking "Doing business" (Doing Business) and an index of investment attractiveness (EVA index), the main problems of Ukraine's development trend in today's business climate and the basic directions of their solution, the direction for the development chosen by the program "Ukraine 2020". The article also reviewed the global experience of the leaders in the direction of business climate, and based on the information report on global enterprise company Amway. Analysis of the results already achieved and disadvantages of the measures to improve the situation, as well as modern trends based on the analysis of global international indices, identifying the main problems and the main directions of their decision, which allowed greater detail and quality to develop recommendations to improve the vision of business.

Keywords: modern business conditions, the rating of "Doing business" (Doing Business), the ranking indicators "Doing business", the index of investment attractiveness (EVA index), European Business Association (EBA)..

UDC 338.45

The analysis of the cooperation possibilities of the Ukrainian-Polish industrial enterprises / Klymova S.O. // Bulletin of NTU «KhPI». Series: Technical progress and efficiency of production. - Kharkiv: NTU «KhPI», 2015. - № 26 (1135). - P. 136-141. - Bibliogr.: 4. – ISSN 2079-0767

The cooperation possibilities of the Ukrainian-Polish industrial enterprises are considered in the article. The most attractive industry sectors in terms of possible cooperation are estimated. The expediency of cooperation by comparing the rates of change of the average one-off costs (costs with innovative character) and average conditional - constant costs (costs that don't have the innovative character) is analyzed. Classification of costs is offered on the basis of speed of change concerning volume of production which means besides variable and conditional - constant costs, existence of one off costs, as the costs having intensive character of production expansion. Dependence is reflected and influence of one off costs on the conditional - constant costs is illustrated. The aim of the article is to analyze the cooperation expediency Ukrainian-Polish industrial enterprises by comparing the rate of change appropriate costs.

Keywords: cooperation, industrial enterprises, scale effect of production, the average one off costs, the average conditional - constant costs, the competitiveness of enterprises.

UDC 338.27

The planning process of innovation strategy / O. I. Kolotyuk, Y. O. Budyakina // Bulletin of NTU «KhPI». Series: Technical progress and efficiency of production. - Kharkiv: NTU «KhPI», 2015. - № 26 (1135). - P. 142-146. - Bibliogr.: - ISSN 2079-0767

There have been proposed information about the research perspective directions of innovative development of the enterprise and the choice of innovation strategy in a changing internal and external environment. Examines the impact of the level of innovative development of production on the choice of innovation strategy, and the enterprise readiness for organizational, managerial changes and risk. The article also addressed the role of forecasting in the choice of innovation strategy, the importance of setting goals and forming key strategic objectives of the organization, stresses the importance of organizational changes in the system of innovation governance. Also shown are the effects of General economic strategy on an innovative strategy.

The conclusions regarding the impact of changes in the internal and external environment, as well as changes in the organizational structure of the enterprise on the content and direction of innovation strategy.

Keywords: strategic planning, innovation strategy, environment variables, organizational changes.

UDC 336.22

The account of profit and determination of the reserves to ensure the profitability of the enterprise/ O.I.Linnik, O.S. Zadorozhna // Bulletin of NTU «KhPI». Series: Technical progress and efficiency of production. - Kharkiv: NTU «KhPI», 2015. - № 26 (1135). - P. 147-153. - Bibliogr.: 4. - ISSN 2079-0767

The paper discusses various approaches to the interpretation of the concept of economists 'business profits', the basic processes of earnings and reserves of profit growth, profit planning and other factors associated with it, based on the conclusions of economic analysis. Vized accounting profit as the most important indicator of financial results. Developed a set of tasks to ensure the growth of business, efficient cost management, efficient use of technical and technological base, optimizing the composition and structure of working capital, increase productivity and control systems of the enterprise. The question of maximizing revenue that can provide cover most amount of business needs. Rohlyanuto profit entity, in the light of modern economic paradigm. The conclusions of the place and the role of profits in the economic process. It was found that the profit is not only to encourage economic activity of enterprises, but also its main source. Profit is an important indicator of financial performance. Growth of income is the financial basis for self-financing, expansion, reproduction, problem solving, social and material needs of labor collectives. The profit of the performed liabilities of the enterprise to the budget, banks and other businesses.

Keywords: profit, accounting profit profit management, increase profit, profit, profit maximization.

UDC 657

The formation of financial results / E.A. Falchenko, O.I. Artemenko// Bulletin of NTU «KhPI». Series: Technical progress and efficiency of production. - Kharkiv: NTU «KhPI», 2015. - № 26 (1135). - P. 154-157. - Bibliogr.: 4. - ISSN 2079-0767.

In this article the order of formation of financial results of the company. Analyzed the economic value of profit and especially its influence on the activity of enterprises. It defines the essence, role and characteristics of the process of formation of financial results as part of the overall enterprise management system and its objectives. Attention is drawn to methods of forming the income statement (form №2).

If an enterprise on the whole is aimed at the high rates of development, height of volume of sales, conquest of market share, maximization of income, then the aim of forming of financial results are high rates of their height. If an enterprise stabilizes the activity, satisfied with the minimum level of profitability or simply break-even activity, then a management financial results must be it is concentrated on providing of such their sum which provides current solvency.

Keywords: financial result, profit, operational activity, profitability, revenues, expenses.

UDC 339.138:658.818

Gamification as an effective marketing means to attract and retain customers/S.V.Kazmirchuk, M.I/Larka, A.V.Larka // Bulletin of NTU «KhPI». Series: Technical progress and efficiency of production. - Kharkiv: NTU «KhPI», 2015. - № 26 (1135). - P. 158-161. - Bibliogr.: 4 – ISSN 2079-0767

In article step by step implementation of a gamification as tool for involvement of potential clients is considered, developments and enhancements of back coupling and increase of loyalty to the company by means of which it is possible to be punched through a never-ending information flow and completely to involve employees and clients in business. The tool is important for the companies which aim to take the leading positions in the spheres, providing to the potential and existing clients and employees the most convenient methods of interaction with the company that further by all means will lead to growth of loyalty of both audiences. The introduction of toolsof a gamification is essential for those companies who do not want to stand still, trying to keep and expand the market share, which is at the moment, and are committed to continuous improvement of its business, striving to take a leading position in the market.

Keywords: business, company, gamification, players, users, clients, efficiency.

UDC 338.124.4

Innovation as a crisis management approach to engineering plants / V. N. Kobelev, M. N. Karpieieva // Bulletin of NTU «KhPI». Series: Technical progress and efficiency of production. - Kharkiv: NTU «KhPI», 2015. - № 26 (1135). - P. 162-166. - Bibliogr.: 5. - ISSN 2079-0767

The article analyzes the crisis in engineering Ukraine. It is noted that the negative effects of the global financial and economic crisis led to a growing problem of crisis the company, which was one of nayblsh topical for Ukraine and other countries. It is concluded that the primary means of survival domestic producers in such circumstances is to implement effective approaches crisis management. Analysis of Mechanical Engineering of Ukraine. Analysis of Mechanical Engineering of Ukraine. Existing approaches to exit the industry out of crisis, including the use of financial stabilization mechanism engineering enterprise integration and implementation mechanisms of the process of crisis management. An innovation in the production of the mechanical engineering to achieve sustainable development, that will create competitive products with lower costs and increase demand for products. It is noted that the basis for the restructuring of machine-building complex should become innovation-investment model.

Keywords: engineering, crisis, instruments, innovation, venture capital.

UDC 658.114

The method of determining the cost-effectiveness of repair / N. I. Pogorelov, I. N. Pogorelov // Bulletin of NTU «KhPI». Series: Technical progress and efficiency of production. - Kharkiv: NTU «KhPI», 2015. - № 26 (1135). - P. 167-176. - Bibliogr.: 5. - ISSN 2079-0767

In the article the method of determining the coefficient of repair efficiency, allows in any of the investigated time period to identify the economic efficiency already held or regular repairs, to determine the feasibility of future repairs and maintenance. The definition of performance criteria last overhaul. The method of decision making about the feasibility of repair, modernization, further maintenance or replacement of old equipment. Definition of terms the feasibility of repair, modernization and maintenance of equipment. For repair work, intermediate between the first and last repairs, it is possible that the repair cost more than accumulated depreciation. Repairs will be economically feasible, if the excess is not more than the total amount of depreciation over the period equal to one-third and one — half of the next after the next repair cycle.

Keywords: methodology, repair, effect, operation, modernization

UDC 347.775

Factors overcoming economic danger / E.V. Kovalev, A.O. Leonova // Bulletin of NTU «KhPI». Series: Technical progress and efficiency of production. - Kharkiv: NTU «KhPI», 2015. - № 26 (1135). - P. 177-184. - Bibliogr.: 15. - ISSN 2079-0767

Set the current economic situation of Ukraine. The loss of territory, military operations in the south-east, significant downward economic potential, increased inflation, negative impact factors of the international economy are a reduction in the level of economic security to the extreme limit. There is a need for rapid structural transformation of the social economy. The analyzed content demonstrated the value adopted in the state “Strategy for Sustainable Development “Ukraine - 2020”. It was shown that without effective organizational support, the implementation of the Strategy will fail. Factors are considered and directions for the successful implementation of the Strategy. The main ones are: the inventory of assets, determine their condition and potential future use; the formation of the leading role of the state in overcoming the economic crisis and the implementation of the Strategy; defining the place and role of small, medium and large businesses in economic transformation; operational support basic industries commodity direction, strategic development of high-tech industries; financial support for the implementation of the Strategy; staffing reforms.

Keywords: economic danger, resource-based economy, innovation development, economic reforms, sustainable development strategy, the economic security of the state.