

## ANNOTATIONS

**P. M. Makarenko. Social responsibility of agricultural enterprises as a factor of their efficiency and competitiveness: essence, components, issues and trends implementation.**

Defined philosophical and practical sense of social responsibility of economic entities, identifies the components and forms of implementation. Identified its competitive advantages and the challenges and problems of distribution. Proved the mechanism of promoting social responsibility. The conditions for the growth of social responsibility in accordance with the recommendations of the Federation of employers of the country. The proposed measures of improvement in the development of management decisions in strategies for effective and competitive development of agricultural enterprises.

In conditions of high dynamics of the external environment of managing a modern agricultural enterprise can be an effective and competitive due to its ability to adapt to the changes. Compliance of the internal environment of the enterprise to the requirements of the external environment as the most important factor of market success encourages the company to constant transformation. The increasing pace of change of modern agricultural markets contributes to a need to increase the rate of change of the internal environment of the enterprise. The change in internal environment must be adequate to current and future changes in the environment. Therefore, for the individual agricultural enterprise, it is important to conduct economic activity by means of interaction between society and business, that is, on the principles of social responsibility.

The process of introducing social responsibility as a separate and specific direction for improving social development of agricultural enterprises is a necessity, due to the realities of today. In terms of socio-oriented economy, continuously rising prices and significant inflationary processes of social responsibility is manifested mainly in the form of charity, patronship, sponsorship, due to the lack of funds and reluctance of companies to better integrate social responsibility in the socio-economic development, resulting in such activity will not be positive changes.

Social responsibility of domestic enterprises is an objective necessity in the modern transformational conditions. It requires further improvement in the following areas: the inclusion in the system of state regulation legislated legal norms to promote the process of social responsibility; the expansion of information space and providing public accountability for the purpose of studying the state of social responsibility of agricultural enterprises; improving the efficiency of staff training for the implementation of social responsibility programs.

**Keywords:** social responsibility, agricultural enterprise, efficiency, competitiveness, mechanism, management.

**Aranchiy V.I., Borysova I.S., Koshman N.I. The development of tax systems in the European Union – experience for Ukraine.**

The main objective of the government of any country is steady economic growth, to ensure which is not possible without efficient and effective tax system. Therefore, this issue has always been the focus of lawmakers as Ukraine and other countries.

Based on international experience, we see that the ratio of direct and indirect taxes depends on the living standards of the majority of the population, perfection of the mechanism of tax collection, the level of tax culture and so on. Thus, in many European countries is dominated by direct taxes, while in our country the situation is different – the current tax system is overburdened domestic indirect taxes, which constitute the vast majority of all tax payments.

Ukraine in reforming tax laws should use the experience of the EU and consider the environmental problems of our country, while it would be to expand the list of entities objects of taxation environmental tax; provide significant tax benefits to entities that use or produce energy, recycle waste of all kinds and more.

In addition to the basic tax reform in Ukraine attention should be paid method of providing tax returns, because it is in life with the introduction of electronic document management system will approach our state to the world economic standards. Therefore, the introduction of electronic reporting in Ukraine – is, above all, reduce costs and improve reporting of taxpayers, facilitate procedures, simplify the receipt and processing of reports, contactless method that makes it impossible to abuse the tax area.

Accordingly, the main directions of reforming the tax system of Ukraine, in our opinion, today should be: to improve process management, reducing the extent of tax evasion, ensuring a more uniform distribution of the tax burden between taxpayers and setting up a system of electronic interaction between tax authorities and taxpayers, broadening the tax base and tax environmental tax on immovable property, taxes are required to provide more freedom of entrepreneurship, investments and so on.

**Keywords:** taxes, tax system, foreign experience in taxation, the tax system, the tax on personal income tax, value added tax, environmental tax, electronic tax reporting.

**Gryshova I.Yu. The transformation of the sectoral structure of enterprises of the agrarian economy of Ukraine.**

The dynamics of playing on different forms. Meaningful progress and results of the transformation of enterprises in the agricultural sector of Ukraine demonstrates the need for a fundamental correction of Ukrainian Agricultural Policy.

Analysis of the trends of the agricultural sector of the national economy in the context of present challenges and deformation proportions reproductive process necessitates a critical review principles of regulatory impacts on agricultural production and agricultural markets.

All this on the necessity for scientific study and practical implementation of new principles of regulation of development of agrarian sector of the national

economy that would adapt its activities to the challenges of our time without deterioration entities that constitute the economic basis of reproduction in agriculture.

Negative trends in the agricultural sector due to subjective reasons. The basis of socio-economic and political transformations in our country traditionally relies strategy destruction. Ensuring food security and the formation of a balanced market is possible only on the basis of the revival of large specialized farms with a gradual transition to the model of intensive type of subsequent deepening of the agro-industrial integration, that is, to the creation of opportunities for the creation of larger value added in the agricultural production of the state and its internal market. The other two forms - farmers and farms are complementary processes of formation of domestic supply of food food.

The successful their development possible only with the close cooperation and integration of large agricultural enterprises. All it needs is a critical review of agricultural policy, which is still not fulfilled its purpose.

**Key words:** transformation industry structure, agricultural enterprises, the imperatives of structural changes.

### **Dubinina M.V. Institutional and transformation processes in agrarian enterprises.**

Theoretical and methodological aspects of institutional transformation in agrarian enterprises were discussed. The current state of institutional reforms, the prospects of rational social and economic structure had been analyzed and it was proved that as a whole it can not be made without taking into account social and economic factors and prerequisites of these processes. It was found that the institutional transformation is designed to reform the whole system of incentives for enterprises and citizens, contributing to increased efficiency and competitiveness of agrarian enterprises, providing stabilization and growth. Moreover, the emphasis should be placed on those aspects of reform which carry out fast and direct impact on the structure of agriculture - land policy and restructuring of the industry. In the last twenty years there was a degradation of productive capacity of farms. As a result, agricultural production has become much more difficult, losing its industrial features. The rural area is experiencing a systemic crisis, the main manifestations of which is not only a decline in agricultural production, but also the aggravation of the demographic situation, high unemployment of rural population, the problem of its poverty reduction of life quality.

The components associated with further institutional transformation of domestic agrarian enterprises were analyzed. Summing up the overall social and economic characteristics of structural processes in agriculture it should be noted the discrepancy of national agrarian structure which is similar to the structure of developed countries, the latest international trends of the agrarian sector and the ongoing loss of industry's competitiveness in the national economy.

The researches of different enterprises' management allow us to conclude that it is rather dynamic in the market conditions. That is why there is a possibility to transform one form to another based on the merger, division, amalgamation and liquidation selections.

It was revealed that the essence of the transformation is to change the whole complex system of agrarian relations, primarily land ownership, farming systems of agricultural production.

The reasons of complications during the transformation process are discussed.

**Key words:** institutional transformation, ownership, agriculture, business, government support.

**Karpenko E.M., Karpenko V.M. Development prospects of ecologically clean cultural products in the Republic of Belarus.**

This article contains the factors, which can influence the organic market development and increasing interest of customers to such products.

There are the next peculiarities in belarusian agriculture: high intensity; preferential presence of large agricultural enterprises, equipped with heavy machinery and applying high doses of mineral fertilizers and pesticides; shortage of high-quality organic fertilizer; using fresh manure, sewage sludge and liquid manure; the presence of large livestock farms storage and application of livestock effluents and chicken manure. There are certain barriers to the development of organic farming in Belarus: the dimensions required for her becoming a financial investment; undeveloped market of ecologically clean products; practice of fixing prices for agricultural products.

Short-term development prospects of ecologically clean products in Belarus on the basis of the Republic of Poland. It's possible for Belarus to achieve the formation of the organic farming share at Polish level – 3-4% in case targeting the following factors: agricultural area, we have per capita; Gini index; the share of income attributable to the 20% of the population with the highest income; expenses for development of «green» technologies.

The authors identified the main lines of action that will contribute to the development of the belarusian organic market development: promoting the development of agricultural land under organic farming through the development and formation of marketing infrastructure in Belarus; the development of state policy in the field of building a culture of human nutrition; personnel training.

**Key words:** bio-organic agriculture, ecologically clean production, organic products, «green» technologies, Gini index, life expectancy.

**Makarenko A.P., Litvinenko I. A. Ways of improving accounting and audit inventory the enterprise.**

Investigated the process of organization of accounting and audit commodity – material assets on the company operations with the proceeds and release of inventory to the company and offered documents to improve the organization of accounting of income in the vacation inventory.

One of the most important factors affecting the results of operations of each enterprise is the availability of inventory, without which it is impossible to imagine the production of products (goods, services). From the correctness of documentary

registration of receipt of inventory the process inventory and use commodity – material assets in the enterprise.

The article aims to explore the process organization of accounting and audit operations of receipt and release of inventory at the enterprise and to suggest ways of improving the organization of accounting and auditing of the receipt and release of inventory.

Improvement of accounting and auditing, the company proposed the implementation of an efficient document management system, which involves the minimization of cost and time for execution of works, preparation of individual schemes of movement of documents as well as the acceleration of primary documents on accounting of inventories. It also provides ways of improving the accounting efficiency of use of inventory in the company. To perform the procedures in the audit of inventory the company must perform the following steps: assess the risk of an audit to determine the audit procedures that need validating; to check the structure of audit procedures to obtain evidence that the audit is functioning effectively when done correctly; check audit procedures; analyze the test results.

**Key words:** accounting, inventory, audit, document management, programme.

**Makarenko A.P., Yordanova T.G. The development of the audit program of inventories.**

The authors justified the need for the audit program of inventories and the technique of its implementation, the verification program and working papers of the auditor.

Audit of inventory - one of the most difficult and time-consuming verification steps. There are common methods of inventory audit companies, but none of them is perfect, so the development of new techniques is a topical and important phenomenon for improving audit inventory.

The audit of inventory is to establish the legality, reliability and usefulness of operations with inventories enterprise and accuracy of recording. The audit of inventory is to establish the organization in compliance with the applicable methods of accounting and taxation of the movement of inventory, operating in Ukraine at a time when it is checked, regulatory documents, in order to form an opinion on the financial statements in all material respects.

The main objectives of the audit of inventories are monitoring compliance with existing legislation on transactions with inventories; establishment of correct recognition of assets inventory; check correctness of the initial value of the stock; studies state storage reserves; establish the completeness and correctness of reflection in the accounting revenue reserves in their channels; acknowledgment (retraction) whether the choice of method of inventory write-downs now on the costs of the company; verification of compliance with established standards for the use of reserves to production; study the correctness and completeness of recording business transactions to dispose of stocks in their channels; validation of reference value of stocks used for the production.

The paper has developed a program of inventory and audit working papers of the auditor. The proposed program will enable the auditor to cover all aspects of the accounting of inventory at the plant, to investigate the accuracy, timeliness, legality of recording of inventories, timely detect violations, to conduct quality audits.

**Key words:** auditing, inventory, inspection, test program, the working paper of the auditor.

**Marmul L.A., Aranchiy V.I., Udovichenko M.O. Category of property as an important tool for the management and regulation of land resources of agricultural enterprises.**

The article defines a new meaning of the category property in the land-use of agricultural structures and in the management of their movement and safety in the face of increasing concentration of land ownership, agricultural production, growth of capitalization and corporatization of large agricultural companies. Summarizes a number of theoretical and applied approaches to the solution of problems of organization of production, formation ranolazine forms of management, socio-economic and land relations. However, in recent years developments require in-depth the issues of ownership and the land market, because the concentration excess of the landholdings, which has happened and is happening in Ukraine in the last decades caused significant socio-economic stratification in rural areas, the profits of agricultural holdings and agrocorporate and unemployment, impoverishment and marginalisation of the majority rural population. The formation of the middle class in rural areas has virtually ceased. Despite the modernization of fixed assets and technologies, the productivity of land is growing slowly or even declining. It is determined that the role of the state in regulating the use of land resources of agricultural enterprises should be considered in relation to four objectively inherent in land relations aspects: political, psychological, economic, environmental and legal. This approach allows in theory to clearly delineate the impact of politics, Economics, ecology and law in the formation and development of land relations, respectively, and to the use and protection of lands. The mechanisms of state regulation of rational use and protection of land in Ukraine provide for the creation and updating of land inventories and balances, monetary valuation of land, the use of rent relations, levers of tax, public-private partnerships.

**Key words:** land resources, agricultural enterprises, forms of ownership, concentration, agroholdings, economic stratification, capitalization, monitoring, land management, land productivity, land registry, management, regulation.

**Marchenko O.A. Methodological foundations of the implementation of macro and microeconomic analysis of tourism markets and justify their development prospects.**

Methodical bases of regional researches of the tourist market the macro level are, first of all, the study of peculiarities of functioning and development of tourism as a component of the world market and consist in revealing the mechanism of formation of global geospatial structures. At the macro level the research methodology of the tourism market can be thought of as end-to-end system linking territo-

rial research at all levels of the industry.

It should be borne in mind that industrial markets (the market of hotel services, the market of leisure and entertainment, the market of tour operators and travel agencies, etc) have the same levels of territorial organization, but their peculiar territorial structure due to specific activities and are of the species sobrenome the world tourist market. The study of such magnitude is synthesis of the analytical material which reflects the development of regional markets and global trends of development of tourism as a social phenomenon and as a sector of the world economy.

The article reveals macro and microeconomic factors of formation and development of tourist markets. Defined methodological framework for the analysis of these processes at the macro and microeconomic levels. Generalized structure and the typology of markets based on macroeconomic approaches to understanding the structure of the world economy. Developed mechanisms and strategies (geographical (regional), resource, marketing) development of tourist markets on the basis of their methods of analysis and extrapolation, evaluation of market conditions and its dynamics. It justifies the possible results and effects. The prospects for further research.

**Key words:** methodological foundations, tourism market, tourism enterprises, center, periphery, typology, mechanisms, development prospects, strategy.

### **Sarapina O.A. Reporting and development of programs of corporate social responsibility of agricultural and food enterprises.**

Highlighted the relevance of the implementation of the social responsibility of agricultural and food enterprises in modern economic conditions. Identifies its benefits and the experience of the implementation of the agribusiness in the leading countries. Peculiarities and problems of social responsibility of agricultural and food enterprises of agricultural in Ukraine.

Perspectives of social responsibility and development of social partnership in Ukraine depends on the importance of social issues for agricultural and food enterprises. The growing role of the state in the innovation sphere of the Ukrainian economy should be aimed at improving the efficiency of public investment policy in fostering corporate investment. You must take into account the experience of foreign companies and adapt it to domestic conditions with the aim of increasing the effectiveness of programs and processes of social development within the agricultural and food enterprises.

If corporate social responsibility is to be effectively implemented among the subjects of agro sphere, it is possible to predict gradual development of the concept of social responsibility in modern conditions of socio-economic development of Ukrainian society. Therefore, only the formation of national innovation model of agricultural economy on the principles of social responsibility, able to ensure the integration and implementation of the interests of all actors and stakeholders of social dialogue in Ukraine.

**Key words:** social responsibility, corporate reporting, program, food and agricultural companies, agribusiness, efficiency, management.

**Sakhatzkiy M.P., Ksonzhyk I.V. Export opportunities of agrarian enterprises in Ukraine in terms of free trade area with the European Union.**

The analysis of the advantages and disadvantages of the agrarian sector from the action of deep and comprehensive free trade area between Ukraine and the EU had been done. For analysis and assessment of phenomena and processes that accompany the creation of a free trade area was used a system-structural and synthesis method, general scientific methods. In particular, historical, logical and abstract dialectical methods were used.

The mechanism of reduction and cancellation of customs tariffs which are used by parties on agricultural products and duty-free access within quotas had been defined. Entering the Agreement into force will not accept the new customs duties in the process of bilateral trade and existing export duties in Ukraine will be gradually canceled during next 10 years. However, on certain goods including sunflower seeds and raw leather it is accepted a special safeguard mechanism that provides collecting of additional fee. The total duration of the protective mechanism is about 15 years.

It was established that from 2014 to the present time Ukraine takes necessary steps to progressively achievement of compliance with the technical regulations of the EU including the systems of standardization, metrology, accreditation, conformity assessment and market surveillance according to the EU principles and practices outlined in applicable decisions and EU Regulations.

The problems and prospects of domestic exports of agrarian enterprises in these conditions had been researched. It is expected that in the coming years, intensification of Ukrainian producers, caused FTA will show a slow inflation's level. New opportunities of the entrance into the EU markets and the introduction of higher standards of production will encourage investment, stimulate modernization of agrarian enterprises (through the development and implementation of joint networks infrastructure projects) and improve working conditions. Prevention of the positive processes in Ukrainian economy can be realized only through the intensification of hostilities in Donetsk and Lugansk regions, insufficient level of reforms which are carried out, and the lack of obvious progress in political housecleaning.

**Key words:** free trade area, agriculture, export duties, quotas, harmonization of standards.

**Sirenko N.M., Korabahina A.Yu. Features of formation one-time transaction costs subjects of small and medium enterprise.**

In the article the considered the essence and peculiarities of the one-time transaction costs of small and medium businesses in the Mykolaiv region. The necessity of development of a regional institutional environment, improve the financial and information support business directions as the reduction of one-time transaction costs of small and medium businesses. The aim is to determine factors in the formation and composition of non-recurring transaction costs of small and medium business entities and justification main areas of decline at this stage of development of entrepreneurship in the Mykolaiv region. The study used techniques such

as comparison, analysis, synthesis, deductive, inductive monographic, and graphics. The information is the basis of regulations, scientific works, materials development programs of small and medium enterprises and periodicals, official statistics on the activities of enterprises in the region, resources Internet. The study determined that the major factors forming racial transaction costs of small and medium enterprises Mykolaiv region is the availability of administrative and bureaucratic barriers associated with imperfect procedure of registration and licensing of entrepreneurial activity, and the presence of both formal and non formal restrictions institutional environment. Business support infrastructure in the region are a number of information and consultation and non-bank financial institutions, but their effectiveness in terms of reducing non-recurring transaction costs of enterprises is low. Prospects for further research in this direction is the development of methodological techniques of measurement and evaluation of non-recurring transaction costs of small and medium enterprises complement their composition and determine optimal areas of their decline.

**Key words:** one-time transaction costs, small business, medium business, institutional environment of entrepreneurship, business support infrastructure.

**Chyrychenko Y.V., Kozhalina N.P. Theoretical and historical aspects of formation local government finances in Ukraine.**

The formation and development of local finance was studied in the scientific article. It was examined and researched historical and theoretical aspects of local government finance. It was disclosed the importance of local finance in forming of financial resources in local governments in conditions of decentralization. The aim of this research is to examine the theoretical and historical generalized scientific aspects related to the formation of financial resources of local authorities. According to the authors' local finances is sum of social and economic relations on the formation, distribution and redistribution of financial resources to solve immediate problems and carry out the functions of local government. Local finances are made up of local budgets and financial institutions and organizations of communal ownership. The central place in the system of local finance belongs to the local budgets, which are an important instrument of influence on the development of economic and social sphere. An important element in developing and further development of local finance is decentralization which stimulates local communities for the unification and formation communities would be able to move through the mechanism of community budgets combined direct intergovernmental relations with the state budget and receiving the amount of spending powers to the corresponding resourced at cities of regional importance. Today it has been created some legal basis for formation and functioning of local government finances. It is the Constitution of Ukraine, the Law of Ukraine "About local government in Ukraine", the Budget Code of Ukraine, The Law of Ukraine "About the State Budget of Ukraine for the current year", the Tax Code of Ukraine.

**Key words:** local finances, local budgets, local authorities, financial relations, decentralization.

### **Aranchiy D.S. Factors of formation of competitiveness of economic entities of the agrarian sector of the economy.**

The features and socio-economic essence of category of competitiveness of agricultural subjects. The main factors of its formation and improvement carried out and their classification. The basic principles of accounting, analysis and evaluation. Focuses on the advantages of the method of factor analysis among their population.

Competitiveness of agricultural enterprises is a General indicator of their competitive advantages, potential and cumulative properties that enable it to quickly respond and adapt to changes in the environment of operation. It characterizes the ability of enterprises to withstand the force of competition in competition with other business entities. The level of competitiveness of agricultural enterprises at any given time is determined by a number of factors, different in nature, character and impact.

Competitiveness of agricultural enterprises is a complex and multidimensional concept, which should be regarded as a function of the influences of technological, economic, environmental, social, marketing, managerial factors. Competitiveness has endogenous origin and is a category that applies only to active participants of the agricultural market. For detailed analysis and evaluation should draw on a range of indicators.

In various scientific sources offer many definitions of competitiveness of subjects of agro sphere and methods of its evaluation. In our opinion, is especially productive of these is factor analysis, which allows to consider all factors of its condition and changes, their synergistic effects.

**Key words:** business entities, the agricultural sector, factors, competitiveness, principles, assessment, factor analysis, management.

### **Bezkrivnij O.V., Lyhopiy V.I., Anisimov D.I. Social unemployment insurance in solving the problem of employment Ukraine.**

In the article the scientific assessment of the current state of the system of compulsory state social insurance against unemployment situation in the light of the current level of employment in Ukraine. Detailed analysis of the labor market in terms of key indicators on the economically active population. Characterized absolute and relative indicators characterizing the current level of unemployment in the country as a whole and in individual sectors of the national economy in particular.

Described in detail in the scientific article, composition and structural relationship between the numbers of unemployed who have used certain services within the state program of employment promotion separately paid attention to the total volume and average size of unemployment benefits paid originally in 2015.

Circle identified the most pressing reasons for the emergence of unemployment. At the same time, pay attention to the lack of unemployment in a significant number of people who lost their jobs.

Attention is paid to the problem of coordination of state educational training in schools to the needs of the labor market. Studies show the fact that widespread

is the phenomenon of training in occupations for which virtually no vacancy in the employment service.

Analyzed a set of indicators that characterize the individual elements of state policy for promoting employment in order to determine the level of efficiency of the funds of the State Employment Service, which is the executive directorate of the Social Insurance Fund for Unemployment.

These elements of state policy to promote employment in modern conditions include:

- Promoting entrepreneurship organizations unemployed by providing a lump sum;
- Training unemployed;
- Public works for the unemployed;
- Reserving jobs for unemployed citizens who need social protection;
- Providing subsidies to employers for the unemployed;
- Seminars with jobseekers.

**Key words:** social security, unemployment, employment, unemployment, government policies to promote employment.

### **Grinchuk Yu.S. Innovative-investment activity of agricultural enterprises in connection with the reproduction of their productive resources.**

The formation of a competitive agricultural production requires the reproduction of production-resource potential of agricultural enterprises and households resur-soberegayuschih on a qualitatively new basis. Investing tangible and intangible resources in the process of simple and expanded reproduction of production resources ensures economic efficiency by improving the structure and interaction of productive resources, improving their use in the production of competitive food products.

To this end, the investment activity of agricultural enterprises should be continuing cyclically closed. In this regard, to achieve high efficiency of reproduction of their productive resources is unacceptable the construction of investment processes to the implementation of individual activities without saving investment cycle. Because they have to cover all production resources, to improve the efficiency of their use in general.

The article defines the importance of innovative investment tools and approaches for the reproduction of production-resource potential of agricultural enterprises. Identified the contents of the innovative-investment activity and its impact on resource use, and resource support of implementation as the reverse process. Assess major symptoms, problems and trends of development of these processes. Mechanisms and forms of implementation of innovative-investment support resource use. Defined system management for its improvement in the future.

To improve the management of innovative-investment activity for the purpose of rational use and reproduction of production-resource potential of agricultural enterprises it is necessary to clearly formulate the control objective, to assess the capabilities, strengths and weaknesses, to choose methods, to develop the organizational and production structure, and the like. The development of progressive technologies of management of innovative-investment activity should be con-

sidered as a single problem of increasing the integrity of agricultural production as a technological system. To solve this problem, you must consider the main manifestations and patterns of agribusiness, production and resource reproduction, innovation and investment.

**Key words:** innovative-investment activity, reproduction, production and resource potential, agricultural enterprises, resource saving, new technologies, improvement, organization, management.

### **Gryshov V.V. Anti-Crisis financial management: principles and methods of financial protection in agricultural enterprises.**

The article is devoted to substantiation of theoretical and methodological foundations and development of practical recommendations to build systems and mechanisms of crisis management financial sustainability of domestic enterprises of agrarian sphere.

Aim of the study was to determine the priorities of the formation of financial crisis management mechanisms and its financial protection business in agricultural production.

Foreign financial crisis management concept has received widespread at both the management of national economy, as well as field leveling effects of financial crises at individual company or industry. Systematics views of representatives of financial crisis management theories showed that among the fundamental elements of the mechanism the scientists isolated control volume and capital structure, financial management and cash flow hedging activities using mechanisms, differentiation stock portfolio, financial planning and budgeting.

The author identifies the key performance criteria for potential crisis of financial management, which forms the principles and methods of financial protection for agricultural enterprises. Methods of forming the financial framework formation conditions of the agricultural sector enterprises.

Conceptually crisis mechanism for financial management defined a clear structure and a set of constituents with a clear focus and polycentric distribution of office of each of its institutional level. The level of formation of macroeconomic preconditions crisis financial management framework forms the effective and rapid adaptation to the field of financial crises that have external origins. A set of internal components determines the action potential financial mechanism's ability to defend and realize the potential of crisis management at the level of agricultural production enterprises.

**Key words:** financial protection, agricultural enterprises, financial management, financial resources, financial crisis management.

### **Davydyuk O.O. Expert valuation methods in resolving conflicts economic enterprises.**

In the article the expediency of improvement expert methods in solving economic conflicts, which were subject to survey the most competent person to study the issue, the ways of further research that will enable to assess the effectiveness of the entire sub of milk.

For the effective functioning of enterprises of milk sub and improvement of economic relations in the process of resolving economic conflicts in the chain «production - processing - consumption» pressing issue is the selection of the most important factors to ensure effective operation of each party circuit.

Because dairy plants are integrators in this link, then the efficiency of their operation and implementation of economic factors affecting conflicts with the producers and consumers of dairy products. Therefore, it is reasonable to conduct a questionnaire survey of milk processing enterprises to identify the factors that ensure their effective functioning. And for reliable and systematic information most appropriate to use one of the most common methods of expert survey - method «Delphi».

Delphi expert survey method is an effective tool for evaluating the factors that characterize the company. This allows you to highlight the range of indicators which will enable further studies to evaluate the effectiveness of the entire sub of milk.

**Key words:** economic conflicts, dairy plants, method «Delphi», Matrix benefits, coefficient of concordance.

#### **Dorych O.V. Innovative tools intensification of dairy cattle.**

Sound economic effectiveness of assisted reproductive technologies, including Kharkiv technologies and genomic breeding value estimation of elite bulls to improve the economic and production traits in dairy cattle farms of different types.

The purpose of the article - to study the cost-effectiveness of possible use of assisted reproductive technologies, including Kharkiv technologies and genomic breeding value estimation of elite bulls to improve the economic and production traits in dairy cattle farms of different types.

It is established that the technology developed by assisted reproductive techniques and the genomic allow estimation quickly enough to increase the genetic capacity and productivity of animals, including dairy cattle. Genomic evaluation of the animals, developed by scientists leading genetic centers, can significantly reduce the generational interval between generations, rapidly improve the economic and production indicators of breeding animals, increase the production of high-quality livestock products while reducing the costs of its production and transform the dairy sector into a highly profitable, cost-effective production .

**Key words:** innovation, assisted reproductive technology, dairy cattle, the intensification of production.

#### **Ignatenko M.M. Organizational-economic mechanism of social responsibility of economic entities of the agrarian sector of the economy and its use in the management of its development.**

Defined the nature, characteristics and components of the organizational-economic mechanism of social responsibility of subjects of agro sphere. The necessity of linkages and coherence with financial investment and institutional arrangements in use in the management system development of social responsibility. The influence of state regulation on the structure and components of the mecha-

nism. Advantages of organizational-economic mechanism as a basis of dealing with the risks of social responsibility. Developed directions of its improvement.

Agricultural enterprises and other stakeholders are also afraid of misuse of funds, abuse, withdrawal of capital from business entities under the guise of charity, using it to cover up unfair competition. To avoid these hazards, improvement of financial-investment mechanism of social responsibility should be consistent with the improvement of its organizational and economic mechanism, first of all, in terms of organisation, transparency of financial and non-financial reports, reliability of information about business activities and social responsibility, opportunities, advice on social responsibility and access.

Improvement of organizational and economic mechanism in the management system of Social responsibility means an increase in its areas and spheres of application, standardization of forms, the extension of the range of social actions, the totality of programs and projects, the development of models for agricultural enterprises according to their industry (phtalates) of specialization, the size and scope of activities, availability of financial and other sources and resources, stages and tasks of development cycles, national, regional issues, which require priority solutions to rural communities and rural areas immediate occupancy or conduct of business.

**Key words:** social responsibility, business entities agricultural, management, organizational-economic mechanism, state regulation, institutes, improvement, development.

**Kaplina A.S. The quality of the hotel service improvement as a feature of the objective subsystem of the hotel organizational-economic mechanism of the development management.**

The hotel service quality is really actual problem nowadays because hotels that don't pay enough attention on providing quality service are up of bankruptcy.

Providing high quality hotel services will be consumers demand and a way to invest in hotels modernization. Advanced countries show that solving quality service problems should become the priority to the hotel and the need of training and professional personnel preparation.

The research of the current organizational-economic mechanism of development management of the hotels condition showed a link of important questions to be solved, one of them and the most important one should be occupancy rate restoration and profitability. Achieving these could be made by solving few tasks: forming special development strategy; increasing the level of effectiveness and new competitive advantages formation, in particular at the sphere of the hotel services and quality management; increasing the level of professional personnel skills. Considering these features there were proposed the main directions of the hotels development and tasks to their realization based on Poltava region.

In this article there is proposed the realization of the main hotels directions within tasks performing that is related to achieving an appropriate level of the hotel service quality. This will provide the competitiveness and profitability of the hotels. There is proposed the creation of the hotel quality management system (QMS) providing the effective hotel management on the basis of marketing; implementa-

tion of the technical service quality standards; input control of servicing; sale to the mediators.

**Key words:** Hotel service quality, quality service standards, output service quality control, organizational-economic mechanism of the management development.

### **Klimenko V.I. Improvement of state regulation of the credit-cooperative sector of the national economy.**

In the article the current state and characteristics of the cooperative credit sector of Ukraine is researched. It was revealed that inadequate state regulation of not only the financial sector of the economy in general, but also credit cooperative sector in particular had caused a number of problems that hinder their effective activities. The main of these problems are constantly changing legal framework and institutional inability to regulate credit unions. The main consequence of this situation is the emergence of pseudo unions (and loss of public confidence in the credit cooperative as a form of mutual and self help), reducing the effectiveness of their activities' regulation. Taking into account the experience of foreign countries (Lithuania, France, Italy, Bulgaria, Hungary, Poland, Slovenia and Cyprus) in the regulation of credit cooperative sector (namely in terms of creating the proper regulatory framework and institutional environment for credit unions functioning), the introduction of credit unions' sector Self-Regulating Organization was proposed. It must unite the representatives of the state regulator and the market as well as fulfill a highly important in modern conditions of Ukrainian economy development indirect supervision function, which will significantly reduce the risks, contribute to strengthening and maintaining liquidity. Over the long term this will ensure the stability of the system of credit cooperatives in Ukraine. The study aims to identify current problems of cooperative credit unions in Ukraine and develop proposals for their solution. The subject of work: the causes of emergence and the role of government in providing legal environment to solve them. In research process the following methods of research were used: analysis and synthesis, comparison, historical and logical method. The main result is the development of approaches to optimize the measures of state regulation of national economy credit cooperative sector. The results obtained might be used in development of legislative reforms aimed at the regulation of financial institutions in Ukraine, as well as implementing credit unions' sector Self-Regulating Organization.

**Key words:** credit co-operation, credit co-operative union, National Commission for State Regulation of Financial Services Markets, pseudo credit union, self-regulatory organization of credit unions.

### **Krivets Yu.M. Problems and prospects of corporate governance development of agroformations.**

In the article the peculiarities, the purpose and objectives of corporate management of the agricultural companies in Ukraine. It identified issues and trends. The system proved the benefits of corporate governance and the factors of their purchase. The level of effectiveness of corporate governance is a determining factor in the efficiency of resource use, implementation of innovations, volumes of

economic activity, financial stability and investment provision of greening and social orientation, the competitiveness of the agricultural groups. As the experience and practice activities, improved corporate governance will facilitate greater involvement of financial and investment resources and, consequently, to the growing credibility of corporate entities at the national and international level.

Due to the effective implementation of corporate governance have great potential to achieve a high level of competitiveness in agricultural markets. This is due to the obtaining of competitive advantage through development and implementation of corporate strategy competitiveness as a whole and individual functional strategies. First of all, we are talking about technological, production (operational or business processes), resource use, financial, investment, innovative, marketing strategies; the strategy of greening, the growth of human capital, labor and productivity, development of rural territories.

The main directions of development and improvement of corporate governance based on the modeling centers (divisions) of responsibility and their functions. Developed prospects for the operation of agrocorporate associated with management decisions and their effectiveness.

**Key words:** farming enterprise, private joint stock company, holdings, corporate governance factors, risks, issues, system, development, improvement.

### **Lantukh A.O. Conceptual approaches to formation of a sustainable development strategy agricultural enterprises and software.**

The article discusses conceptual approaches to organizational and economic security strategy for sustainable development of agricultural production and business entities in this sector in the context of contemporary problems. Based on the research of the ways of improving the mechanism of organizational and economic security strategy for sustainable development of agricultural enterprises in the direction to balance economic, environmental and social problems of their functioning.

Sustainable agricultural production - extraordinary and controversial issue in terms of globalization of the economy. On this development can only speak when the economic growth, material production and consumption, other social activities take place within the specified capacity agroecological systems to recover. Conceptual principles of sustainable development primarily provides for the greening of Agricultural Economics, humanization, the introduction of a system of fundamental approaches to social activities. All this leads to the development of an integrated approach to the formation of sustainable development of agriculture and mechanisms of organizational and economic security.

In order for economic development was sustainable, it is important to realize the aims both social and ecological systems. Latest create a framework, terms and conditions for finding the most appropriate and rational economic decisions to achieve social progress. Thus, social and environmental parameters improve the welfare of people as indirectly through its contribution to production and material well-being, both directly - through its very existence, providing social and environmental comfort residence. Ignoring the purposes of one of the systems may endanger not only economic growth but also all further development of society.

**Key words:** strategy, concept, sustainable development, agriculture, business, organizational and economic mechanism.

**Levchenko Z. M. Forming of accounting policy of agrarian enterprises is in relation to the fixed assets.**

In the article the questions of forming of accounting policy of agrarian enterprises are examined in relation to the fixed assets in the conditions of reformation of economy of Ukraine on a background economic and public transformations. One of requirements of analysis of the state of agrarian economy and level of financial firmness of agricultural enterprises there is possibility of comparableness of current information. One of terms of this achievement there is an unitization of accounting policy of enterprises of industry. At the same time accounting policy must take into account and provide the financial and organizational features of activity of every concrete enterprise.

With the aim of unitization of methodical approaches to forming of accounting policy of agrarian enterprises in relation to the fixed assets in the articles studied Methodical recommendations in relation to accounting policy in part of account of the fixed assets and conducted analysis of their application ratified at state level in practice of registration work. The studied features of organization of account of the fixed assets taking into account the requirements of the Internal revenue code of Ukraine and their influence are on accounting policy of agrarian enterprises. Investigational operating practice of forming of accounting policy is in relation to the fixed assets of agrarian enterprises. Reasonable and the offered elements of accounting policy in relation to the fixed assets taking into account the branch features of agriculture, systems of taxation and practice of accounting work. In particular, it is suggested to plug in prescriptive document from accounting policy in relation to the fixed assets the elements, related to determination of methods of depreciation, terms of the useful use, liquidating value, realization of overvalue of the fixed assets, determination of cost criteria of confession of small valuable inconvertible material assets. It is suggested not to plug in prescriptive document position, that is clearly certain in Statute (standard) of record-keeping 7 the "Fixed assets" and does not have double interpretation.

The offered elements of accounting policy will allow to take into account the features of account of the fixed assets in agrarian enterprises and provide possibilities of comparableness of information at an analysis in the scales of industry.

**Key words:** accounting policy, fixed assets, depreciation, term of the useful use, cost signs, overvalue of the fixed assets.

**Lebedeva V.V. Diversification strategy processing enterprises of agricultural production.**

In the article the current state and problems of domestic agricultural diversification units. Grounded Agricultural Policy set of measures aimed at improving the socio-economic efficiency of diversification of agricultural structures.

Formation of the modern competitive environment in the production of agri determined by the presence of trends related to increasing risks and threats of agri-

cultural structures, increased competition, due to the intensification of integration processes, advanced trend of increasing concentration of capital, as a method of increasing the technical and technological capacity to solving the problems of sustainable rural development. Under these conditions, a strategic priority for the agricultural formations there is diversification of production activities as one of the most effective methods to achieve competitive advantage in the market and strategic goals of the company.

The analysis of the attractiveness of diversification of agricultural units in the context of the strategic objectives of management. The priority directions of diversification in terms of major agro-market economy.

Found that the most important benefits for farm diversification strategy is vertical: the complete and uniform use of resources and capacities of the enterprise; stabilization of the business; overcoming the monopolization of markets, the displacement of imports; meet elitist and individual demand and a close relationship with the end user; the ability to quickly respond to changes in demand; promoting cooperation and integration industries; reduce dependence on processing enterprises; obtaining a synergistic and social effects, which ultimately increases the economic efficiency of agricultural enterprises.

**Key words:** diversification, agricultural enterprise, socio-economic development, diversification appeal, the agri-food policy.

### **Markova Ye.Yu. Assessment state and prospects of fisheries ukraine**

The estimation of economic development Fisheries Ukraine, defined reasons hindering the further development of fisheries. The tendencies for changes in the consumption of different types of aquatic biological resources.

Decisive role to human life plays oceans, its seas, lakes and rivers. Water environment has huge prospects for building a food (in the latest methods of farming, mariculture and akva- development) and the formation of favorable conditions of human life. The volume of the biological productivity of many waters make it possible to build a relatively short period of time Yield of fishery resources for human needs, improve the structure of power, which will help prolong life.

In the article the components of the recovery operation of the internal waters of Ukraine, the ways of proceeding investment highlights the main problems and prospects of their decision in modern conditions.

For the development of aquaculture in Ukraine requires a structure that provides practical cooperation between economic entities of the executive branch, scientific organizations. Within the center should provide the following tasks:

- Research, design and legal support projects in aquaculture;
- Formation of interregional relations between enterprises and aquaculture looking for investors who are interested in this field;
- Legal framework which regulates the work of breeding companies and government programs in aquaculture;
- Market research, market analysis fish, the study of economic efficiency business enterprises aquaculture;

- Consultative and methodological assistance to entrepreneurs, businesses, institutions and organizations in the development of fish farming and the establishment of commodity economy;

- Environmental Safety pisciculturist: monitoring of sanitary and epidemiological welfare, combating epizootics possible, control over the content of heavy metals, water quality research and more.

**Key words:** fishing, aquatic biological resources, government support, investment, aquaculture.

### **Gamova O.V., Melnyk M. M. Science-based ways to improve the accounting and auditing of inventory in the enterprise.**

In the article the concept of valuation of inventories and internal audit standards of inventories at the JSC «Zaporizhstal». It is concluded that ways to improve the accounting of inventory will enable workers at the JSC «Zaporizhstal» qualitatively carry out their functions, affect the operation of the administrative apparatus, to detect errors in the organization of the documentation for accounting treatment of inventories.

The current level of development of market relations in Ukraine complicates business activity, causing not only increase the role of inventory management, but also qualitative changes in the system of forming information about them. Since the financial result of enterprises formed through the use and implementation of inventory and other operations with them, the leadership of the company raises the urgent issue of choosing the optimal model of accumulation, grouping, ordering and compile information on inventories, the process of implementation, accounting and auditing. Under these conditions, businesses must form such accounting policies which ensure that the strategic goal of tactical goals of the enterprise.

The purpose of research is to develop scientifically based ways to improve the accounting and auditing of inventory in the company.

Ways to improve the accounting and auditing of inventory allows employees at JSC «Zaporizhstal» efficiently perform their functions, affect the performance of management personnel to detect errors in the documentation of the organization turnover of inventory accounting.

The proposed concept inventory assessment at the JSC «Zaporizhstal» based on the construction of the integrated system of reliable and timely accounting and information support management processes determining their value.

Standard internal audit of inventory at the JSC «Zaporizhstal» provide authenticity accounting of inventory.

**Key words:** accounting, stocks production, audit, document circulation, control system.

### **Nagula R.O. Enhance the competitiveness of dairy products in foreign markets.**

The varieties of instruments of estimation of level of international competitiveness of domestic enterprise of the dairy industry are considered in the article. The analysis of external and internal environments of enterprise is conducted, es-

timation of his competitiveness in relation to foreign competitors and strategies of improvement of his competitiveness are offered on international markets. The main problems of exit of domestic dairy enterprises are certain to the foreign markets, the analysis of the modern state of production of milk is carried out in the world, a level is found out. The state and progress of market of milk and milk products trends, and also possibility of adaptation of commodity producers, are considered to the international requirements of quality of milk and suckling products. The possible ways of increase of competitiveness of commodity producers of suckling industry are generalized both at the internal market and possibility of mastering of international markets.

**Key words:** prospects, problems, foreign markets, to the competitiveness of products, market of milk, suckling industry, suckling products, competitiveness of enterprise, competitive edges, competition behavior, competitiveness of domestic enterprises.

### **Nazarenko I.M. Methodological bases of diagnostics of efficiency of the use of capital of subjects of agribusiness.**

Important mission in the diagnosis of capital enterprises is played by the assessment of efficiency of use of capital. The existence of a large number of views and techniques for the analysis of capital from the perspective of efficiency of use of capital the presence of a multidimensional range of indicators (factors) that determine its profitability, and generate an appropriate uncertainty regarding the allocation of the necessary financial indicators for diagnostics of the resource in this direction.

The purpose of this writing is the study of the methodological principles of diagnostics of efficiency of use of capital of agribusiness entities.

The article analyzes methodological bases of diagnostics of efficiency of use of capital of agribusiness entities. Analyzed the essential characteristic of the terms «efficiency», «effect», «efficiency», «capital turnover». Systematizes the scientific approaches to efficient use of capital. Identified areas for system analysis evaluating the effectiveness of the use of capital. The article discusses the approaches to system analysis of efficient use of capital. The proven need for diagnostics from the position of three interrelated components: profitability; economic impact; turnover. Selected key indicators which can be used to diagnose the effectiveness of the use of capital. Based on studies it shows that profitability indicators should include indicators of profitability of own capital (including registered); invested (borrowed) and permanent. The economic impact should be determined using the indicator of financial leverage, by estimating the additional profit and increase of level of profitability of equity capital due to debt financing. Indicators of efficiency (intensity) of the use of capital should characterize capital turnover (by components), to provide information about the maturity of payables and to characterize the size and turnover of equity in the implementation of the sales activity.

**Key words:** capital, efficiency, effect, profitability, indicators.

**Novak N.P. Social and economic directions of state regulation of agrarian sphere of economy.**

The features of the development of the agrarian sector of economy in conditions of increased competition and the need to improve the competitiveness of agricultural production. The revealed contradictions and the issues of interaction of market mechanisms and state regulation. Set the priority of them, which require state regulation and support. The employment and social security of the rural population, achieving ecological balance, support of rural territories, food security, protectionism in agricultural markets.

State regulation of agrarian sphere of economy is a process of influence on its socio-economic development, Supplement the incentives of the market mechanism and creating in this way the possibility of economic entities to carry out profitable activities, to improve their competitive position in the agricultural market, to solve the problem of increasing the level and quality of life of the rural population. State regulation of the agrarian sphere of economy is also considered as a set of economic, institutional and social measures of the state economic policy aimed to create an effective and stable growth and development of multifunctional agriculture to ensure food security of the country and strengthening its competitive position on the world agricultural market.

Given the fact that agricultural policy is an integral economic policy, the distribution of its purpose it is advisable to apply to the agrarian sector of the economy. The goal of agricultural policy should be divided into strategic and applied, which, in turn, are divided into a series of intermediate. In intermediate demands, first, to have a sufficient degree of measurability, and secondly, quickly, definitely take into account the changes of regulatory instruments. Only through the achievement of the interim goals, you can get the end result and to determine the direction of its achievement. Research participation and the role of the state in the development of agriculture requires a clear definition of the nature and content of state activity in social production agricultural. This is due to the development of market economy, the result of which is the implementation of radical changes in government regulation of the production process.

**Key words:** agrarian sphere, state regulation, priorities, social development, environmental equilibrium, competitiveness, improvement, improvement.

**Pomaz O.M., Tovkaylo O.O, Stetsenko O.I. The concept of personal brand, its identity and positioning.**

The essence of the concept of personal branding is revealed in the article. Besides that, the following questions were answered in the article below. What kind of person may be considered to be a human-brand? What features distinguish such people among other participants of competition on the labor market? What were the prerequisites for the appearance of such concept? Also the spheres of professional activity, where a person can create his own brand (such as: business, politics, freelancing etc.), are reviewed in the article, as well as the advantages, benefits and profits of applying this concept in each of these spheres. The principles, methods and ways of forming ones' own brand are highlighted in this work.

There are some general practical recommendations for successful construction of personal brand, which should help to bring it to life. The channels of promotion of personal brand (mass-media, public events, networking, email-marketing, book publication, social media marketing) are described in the article. Besides, the prospects of development of this concept are also reviewed. In conclusion, there are some practical recommendations for the domestic agricultural enterprises in general, and for their management in particular, how the foreign experience of personal branding can be used in Ukrainian realities.

**Key words:** brand; identification; positioning; personnel; competition; labor market.

### **Postol A.A. Forms, methods and directions of state support of small agricultural enterprises.**

Identified the problems and peculiarities of functioning of small agricultural enterprises in modern conditions of managing. Determined the level of normative-legislative support of addressing these problems. The classification of forms of state support. Further development has acquired its methods and directions.

The development of small agrarian business is one of the main factors in the rapid and effective integration of Ukraine into the international economic community. The functioning of a market economy is impossible without small business that performs a number of priorities necessary for people's lives. The adoption of Ukraine to the World trade organization (WTO), favourable climatic conditions, fertile land and the health of the population are key prerequisites for providing the population not only in Ukraine but in the world of food. To realize the powerful potential of the agrarian sector, small enterprises can only with active government support. High performance from state regulation of small entities can be obtained by bringing international experience and support that will enhance the competitiveness of domestic enterprises.

The system of state support of small agricultural enterprises should include the following important elements of its directions, forms and methods. The areas, in which state support to agricultural enterprises, defined in the law of Ukraine "On state support of agricultural enterprises". Despite the large number of diverse forms of state regulation for agricultural enterprises it is expedient to distinguish three main forms: indirect, direct and indirect. Methods of state support of agricultural enterprises consist of two groups – administrative and economic methods. However, the basis of this division there should be a clear definition and delineation of functions and role of state power and the market mechanism in this system.

The basis for the competitiveness of small agricultural enterprises is the creation of legislation, oriented to the support of their development, the developed system of agricultural, stock and commodity exchanges, banks and insurance companies, which are prerequisites for the effective production and sale of competitive products.

**Key words:** small agricultural enterprises, functioning, problems, state support, forms, methods, directions, foreign experience, legal provision, regulation, development.

**Priydak T.B., Sirenko O.V., Yaloveha L.V. General features construction in management accounting remuneration.**

This paper focuses on the study of features of construction management accounting in wages. An analysis of recent publications devoted to the subject of research. The information was gathered from literature and newspapers.

The author considers legislation on the subject of research. The article singles out the main components of payroll. The author notes, the basis and precondition for a successful business is an effective presence and attract highly qualified specialists. Without proper organization of labor collective of the enterprise is impossible to achieve their objectives. One of the main factors in attracting business professionals and promotion of their work is the proper level of salaries and other employee benefits. An important part of building a management accounting is to obtain accurate and reliable information on the implementation of pay to employees.

The author investigated following scientific categories as "wages", "basic wage", "additional wages", "other incentive and compensation payments."

Based on the results, the author argues that the payments for employee benefits is rather complicated issues reflected in the accounting, which requires a thorough organizational support.

To ensure proper use of payroll, the author stresses the need for accounting or production output volume of work performed by each employee and payroll accuracy in accordance with established rules and rates.

According to the author, one of the most important tasks of management accounting process payments to employees for wages choice advocates wage types and methods of calculating employees. The author singles out two main forms of remuneration, which are divided into several systems of remuneration. The scientists noted that the main difference of these forms of remuneration are indicators used to measure labor in determining wages.

**Key words:** wages, payroll, wage system, forms of remuneration.

**Repilevskyy E.V. Features of development of agrarian sphere of economy in the conditions of system financial crisis and the conceptual framework for its regulation.**

Identified features and identified the problem of strategic development of agrarian sphere of economy of Ukraine in conditions of system financial crisis. The principles and components in the structure of the conceptual foundations of state regulation and provision. We are talking primarily about the economic growth of the agricultural sector, its sustainable development, economic and social justice for producers and the rural population, rational use of resources and ecological balance of the environment.

Strengthening the role of the state in providing conditions for the development of the agrarian sector in the conditions of system financial crisis is one of priority directions of development of the national economy. Essentially agrarian economy is socially oriented market economy. In addition, the stabilization and revival of its development will ensure Ukraine's food security and to reduce the rate of growth of external debt. It should be noted that the revival of agriculture will bring the exit from the economic crisis. We should not forget about the special role that the agri-

cultural economy plays in economic and social life of the country and its regions.

Directions of state regulation of agrarian sphere of economy is that the state through the use of legal, administrative and economic instruments to effectively regulate the behavior of agricultural commodity producers in the agricultural market, defines prospects of development of agrarian sphere of economy, welfare of rural population and rural development, acts as a direction for implementation of long-term development programs, primarily environmental, regional and innovation.

**Key words:** development, agricultural sector, a systemic crisis, conceptual framework, state regulation, principles, objectives, producers, population, social justice, efficiency.

### **Romaniuk I.A. Key factors and directions of the intensification of agricultural production in modern conditions of managing.**

The peculiarities, constraints and priorities for implementation of intensification of agricultural production in modern conditions of managing. Proved its basic principles and sources, clarified the factors and directions. Developed evaluation indicators and expected results. Define the role of intensification in the future, sustainable development, competitiveness of agricultural production. Agricultural intensification is an objective and natural process of its development, the content of which is determined by the return of land that is achieved through additional investments. It cannot be reduced to the accumulation of funds, it reflects the improved yield per unit of available production resources – land, labour, fixed assets and working capital. The implementation of this requires a broad use of achievements of science and best practices, intensive technologies and progressive forms of organization of production.

Intensification is one of the most important and effective means of sustainable development of agriculture, increase of production volumes in agriculture. Its implementation in modern conditions of managing is based on the comprehensive modernization of agriculture, innovation and social responsibility for the results achieved, particularly in resource use and reproduction of resources. Therefore, the principles of further development of intensification of agricultural production should be aimed at comprehensive solution of technical and technological re-equipment of agricultural enterprises taking into account economic, social and environmental factors. The optimal combination of economic, social and environmental effects of the intensification process will be able to provide a high level resource saving and energy saving, competitiveness and growth in agricultural production.

**Key words:** intensification, factors, agricultural production, business conditions, guidelines, indicators, land resources, innovations, sustainable development, competitiveness.

### **Sadriddinov R.Sh. Theoretical aspects of foreign trade management.**

During the research it had been found that there is some uncertainty in the economic literature as to the concept of «International Management». The purpose of this article is to explore the concept of «International Management» and to define its principles, functions and approaches.

In the article is focused on the foreign trade management and proving that it should be considered not only at the micro but on and macro level. We believe that

the macro management of foreign economic activity is the management and regulation of foreign trade and foreign economic relations.

The author found out that the international management is based on the principles of general principles of management with regard to foreign trade. There are three levels of International Management principles: general; specific; national.

Each function of International Management is a process of interrelated activities which are aimed at solving specific problems and various controlling of foreign trade activity that requires large complex of concrete measures. The content of International Management basic functions is planning, organization, motivation, control and regulation.

The method of foreign economic activity is a way of management due to which the targets of international management can be reached. The main methods of foreign trade management are legal, administrative, economic and organizational.

To achieve the high level of foreign trade management efficiency the existing approaches of economic activity management should be taken into account, namely, the historical approach; hermeneutic approach; situational approach; systematic approach; objective approach; regular (functional) approach; comprehensive approach.

**Key words:** foreign trade, international management, foreign trade activities, methods, functions, principles, approaches.

### **Samoilyk Iu.V. Organizational and economic restructuring mechanism of integrated food processing business structures.**

The essence of the category “restructuring”, improved its treatment, which, unlike the existing ones, should be considered as a process of change in business strategy, which involves the redistribution of property and economic production resources through improving management, organizational restructuring and optimization of business processes. The place integrated business structures identified on the market of food products. The largest producers found in terms of sectors of the economy.

Features restructuring arising depending on the branch of the enterprise. Integrated formation play an important role in the food market, their size and market share will tend to increase. The activities of the business structures of food industry may experience such risks as lower profitability, profitability and deterioration in the financial condition of emergence of competitors (including international), the threat of withdrawal of partners from group companies, forced separation, reducing demand, increasing resource costs, the emergence of unprofitable units.

It is proved that restructuring in integrated food processing units can occur in the following dimensions: financial restructuring, organizational-legal, economic-organizational, organizational-management, diversification of restructurings.

It is highlight areas of general restructuring of integrated food processing business structures: change of legal form and development of corporate governance; the transition to more flexible forms of associations of undertakings; introduction of modern models of business management, including development network structures, flexible and participatory governance; increasing the share of joint activity agreements, strategic business alliances; development of information, communication, consulting, logistics systems; deepening international ties.

**Key words:** restructuring, integrated formation, food, types of restructuring measurements restructuring, risks.

**Solovyov A.I. Mathematical modeling of management process in agricultural production structures.**

The article stipulates that agricultural production structures are complicated systems, so the system approach, the modeling of the system is necessary to develop mathematical models that should consider and reflect all the processes related to the management structures studied. Theoretically proved and justified the use of a wide range of mathematical tools to solve specific problems of management of agricultural production, which can detect most of the factors that affect the fixed and variable parts production and determine the possibility of obtaining different results. Determined that the condition of constant and variable parts production can not be always and everywhere the same. It is therefore necessary to act according to certain rules of selection problems to be addressed, and you make more appropriate management actions aimed at subsequent periods. Analysis of recent research and publications showed that scientists and practitioners gained some experience with the use of mathematical modeling in agriculture, but need to clarify some aspects of mathematical modeling of agricultural production, which led to the relevance of the study. The main objective of the research was the study and practical application of mathematical methods to develop a process model of management in agrarian production structures. To determine each task solved in the management, in order to transform the process into a powerful tool of production and operation, took advantage of the rule of four quadrants. Based on the model was proposed algorithm simulation process management of agricultural production. The results of variant calculations of production process management can be used to solve specific practical problems in the management of agricultural production.

**Key words:** mathematical methods, mathematical models, management process, agricultural production, agricultural production structure.

**Teron I.V. Regional differentiation of social capital: methodological approaches and empirical evaluation.**

Subject: Social capital of Ukrainian regions and its differentiation processes.

Aim. The aim is an estimation of the region's social capital in the selected groups and identification of performance of specific regional problems and negative effects of social capital.

Research Methodology. Based on the definition of the nature and properties of social capital in the labor market and taking into account the available information base of State Statistics Service of Ukraine, the valuation parameters of study object was chosen. The selection of statistical indicators carried out based on correlation analysis and analysis of the factor structure of social capital. Defined regions of the state and trends of social capital. Negative effects and threats promising regions of Ukraine described.

Scope. Results of the study are scientific novelty and practical importance to the formation of strategic priorities of development territories, and to developing interventions of state regional policy to overcome the negative trends in the socio-

economic development, and improving quality characteristics of social capital in the labor market of Ukrainian regions.

**Key words:** social capital, regional disparities, social relationships, economic productivity, the labor market.

**Umanska V.V. The components of the production-resource potential of rice farming industry and management efficiency as a competitive factor.**

The features of production-resource potential of rice farming industry, its composition and structure. The factors and problems of efficient use and preservation of resources. It justifies factors and criteria of their evaluation. It identifies directions of perfection of structure of production and resource potential on the basis of state support to ensure the competitiveness of the industry.

For today the agrarian sector of economy of Ukraine are relevant to create conditions for the development of cost-effective production and competitiveness of food production and boost real investment and overcoming the tendency of increase of wear of the active part of fixed assets, especially in irrigated agriculture and reunit through capacity savings and sinking funds, improvement of sectoral and technological structure of investment. Modern processes of reproduction of production and resource potential in these industries inherent regularities and peculiarities, which are primarily caused by the economy's transition to market principles of economic management and, consequently, an intense and innovative development.

An important role in production and resource provision of rice farming industry-specific fertility and agro-technological processes belongs to the mechanisms and instruments of state support. In case of deterioration of the structure and the quality of the natural component of production and resource potential, the lack of financial investment resources caused by ecological imbalance, a systemic crisis of finance, will require major organizational and economic changes in the industry on the basis of innovation, resource strategies to ensure and enhance its competitiveness.

**Key words:** rice production, industry, industrial, resource potential, structure, use, conservation, efficiency, factors, competitiveness, management, state support.

**Cherkasov O. O. The distribution of the utility of the main means of production of agrarian enterprises: a network approach.**

The article describes the role of power means in the system of the mobile main means of production of an enterprise. Power means are characterized by their ability of unified linkage with working means, machines and implements. The selection of a power means depends mainly on the characteristics of its minimum power to provide quantity and quality indexes to perform a certain agricultural operation. At the same time working machines and devices are designed to have a certain impact on an object of labour and are used only to perform one-type operations. The author has substantiated the necessity to use a network approach to analyze the distribution of the utility of the main means of production of agriculture.

Quality characteristics of an object of the main means of production determine its utility, i. e. its ability to perform certain functions. During its exploitation the above mentioned quality characteristics decrease and the cost of the object as

well as the lost utility are gradually redistributed to the cost and utility of manufactured goods. The determinant way of transferring the benefit of an object utility is the technology which is used. The latter also determines the appropriate set of the main means of production.

The article represents the developed model of the structure of the system of the mobile main means of production of an agrarian enterprise in the process of the distribution of their utility to crop rotation. The main group of the model includes power means (special and unified) which can be subdivided according to the main types of operations. In the case when it is supposed to use a power means in the integration with working machines or implement, the ways of their common transferring of utility in the process of exploitation are defined.

The article deals with the analysis of the main means of production with the usage of the field crop rotation typical for the forest-steppe zone of Ukraine according to the main complexes of agricultural operations. It has been found out that within crop rotation only 12 power means among 23 ones are used together with 22 working implements. At the same time working implements and devices are usually aggregated only with one or more rarely with two interchangeable power means. So a half of power means are used together with only one kind of working implement and it limits the performance of the crop production program of an enterprise. If a power means is out of order or has lost its functional characteristics, it results in non-ability to perform an agrarian and technical method and accordingly in violation of the technology of crop growing.

**Key words:** power means, mobile main means of production, network approach, technology, utility, crop rotation.

### **Chorniy B.S. State regulation of rural tourism and improvement of management of development of its subjects in the future.**

The article highlights the problems, factors and prospects of development of rural green tourism as a form of entrepreneurial activity in rural areas. Defined by its conditions and resources, characteristics and institutions. Justified sources of spread and growth. Proposed reporting forms for record keeping. Designed function for the purpose of improvement of state regulation and control of the further development of its subjects.

Current state of economic development of Ukraine require new forms of management in a rural location and management. One such form can be small business because it maximally combines the interests of both producers and consumers of products and services. In addition, the development of this sector of the economy in the interests of all segments of the population, particularly in rural areas. Since, providing employment to a significant part of the population, thereby shaping the “average” class, they become the Foundation for the modern paradigm of socio-economic development. Promising manifestation of entrepreneurial initiatives in rural areas is rural tourism.

Rural green tourism is a relatively new activity. It is useful for both holiday-makers and owners of rural residents, businesses, rural communities, regions and the state as a whole. Rural tourism contributes to the development of many related sectors of the economy, preservation of the Ukrainian spirit, Ukrainian culture, dis-

semination of knowledge and information about historical, natural, ethnographic peculiarities of the country. It deserves all possible support from the state, public organizations, large agribusiness.

Further, to ensure the development of rural green tourism in Ukraine and their effective management appears to be necessary: to improve the regulatory framework of rural tourism activities at both the state and regional levels; constantly monitor indicators for development of rural tourism and to examine the needs of the market of services of rural tourism; to create the infrastructure of the state financial support of development of rural tourism entities.

**Key words:** rural green tourism, businesses, property, state regulation, improvement, management.

### **Yarovy V.F. Conditions of development of international tourism and its importance for national economic growth.**

The conditions and resources the implementation of the international tourism in Ukraine. Proved its exceptional value among other socio-economic activities. The problems of organization of international tourism in Ukraine. Suggested activities and ways to overcome them. Designed its functions and the prospects for growth of the national economy. One of the ways to improve the efficiency of socio-economic condition of the economy and transition to a model of sustainable development is the development of international tourism. The impact of international tourism on sustainable development is the cumulative impact on the economic, social and environmental components of national and global development.

The economic importance of international tourism as a form of international economic relations is the end result, namely, the foreign exchange revenues. Social value is expressed through the provision of simultaneous use and conservation of socio-cultural identity and historical-architectural heritage of the countries. Taking into account the urgency of the formation of the concept of sustainable development, which is due to the necessity of stabilization of anthropogenic load on the environment, some environmental problems for the ability of future generations to meet their needs, the ecological significance of international tourism is particularly important.

International tourism, as one of the largest sources of currency receipts in the budget and the vector of integration into the European and global space, requires more careful attention on the part of state authorities and representatives of tourist business. Taking into account the principles of sustainable tourism development, it is first necessary to increase the volume of investments in development of material base of tourism. It is necessary to develop tourist, service and informational infrastructure in the areas of highways and international transport corridors; to solve the problems of the use of recreational resources and their conservation; to develop alternative tourism activities.

**Key words:** international tourism, conditions, resources, problems, national economy, functions, economic growth, prospects.