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**TECHNOLOGIES OF SCIENTIFIC RESEARCHES IN « NETWORKS
OF CORPORATE KNOWLEDGE »**

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In article questions of application of information technologies in scientific researches on the basis of corporate knowledge are considered.

Keywords: corporate knowledge, the corporate storehouses metagiven, a portal, the Internet, information technologies.

Further as corporation (corporation) we will understand managing structure, non-profit organization, authority or the community of other look created on any signs (to interests, the place of residence, culture, religion, relationship, the rights). In this regard corporate knowledge (corporate knowledge) is considered as a non-material resource of corporation which includes (but doesn't settle):

experience, knowledge and skills of the personnel, divisions and working groups of corporation;

corporate spirit and culture;

working and technological processes;

communications and arrangements;

networks of loyal suppliers, partners, marketing networks;

databases and knowledge bases;

public opinion about the companies and loyalty of her clients.

Corporate knowledge doesn't include physically existing assets (means of production, stocks of raw materials, semi-finished products and finished goods) and documentary intangible assets (protective documents on objects of intellectual property). Except corporate knowledge to intangible assets usually carry patents, trademarks, copyright, a know-how and other objects of intellectual property protected properly. Protection of objects of intellectual property should be considered

only in a context of business practice and the national legislation of the territory of production and sale taking into account life cycle of the goods or service. From the considered point of view the knowledge (knowledge) includes: first-hand (personal) experience;

possession of techniques (applied science, technology);

acquaintance to scientific bases (theory) and results of informative activity (search, reading, thoughts, systematic occupations and trainings). Knowledge can be divided conditionally on:

physiological, for example, abilities or skills of the hairdresser, athlete, synchronous translator;

mental which storage is only the consciousness of the specific person, for example, knowledge of advisers, experts. Knowledge can be divided very conditionally on obvious which can be stated, written down, represented, and implicit - which, according to experts, inconveniently or it is impossible to document. In process of development of branch of knowledge the volume of implicit knowledge is reduced. Transfer of implicit knowledge is possible only with use of institute of mentoring (collaboration, training). Till fixing in any system of signs (speech, the letter, images, gestures) the knowledge is inseparable from the source - the person. For further consideration of a question of knowledge it is expedient to accept system of hypotheses, *согласующихся* with available experience:

- in the course of activity of the individual in a certain sphere of knowledge not only are got, but also are lost;

- if process of activity of the individual in a certain field of activity doesn't occur, knowledge starts to be lost;

- by transfer of knowledge from the individual to the individual or group also there is a loss of knowledge, i.e. knowledge isn't transferred completely;

- two individuals can't possess identical knowledge;

- the synergetic effect is peculiar to knowledge, i.e. knowledge of group there is more than sum of knowledge of individuals of this group;

- all knowledge of one individual in a certain sphere can't be fixed on physical carriers;

- knowledge of the individual in a certain field of activity represents constantly renewable process therefore knowledge of the individual during the different moments of time isn't identical;

- knowledge of the individual is always connected with useful to it a set of associations;

- starting a certain activity the individual activates the knowledge, and in case of their insufficiency tries to fill up them from external sources;

- to start a certain activity, the individual should have of it a certain idea, i.e. some minimum of knowledge and associations;

- the minimum losses of knowledge are reached by their transfer from the "senior" generation to directly following it (by transfer of knowledge through generations they can not be perceived). From this point of view the base of corporate knowledge (BKZ) represents expansion of corporate storage (systematized with group of specialized generators of reports and the user interfaces) and provides:

- exhaustive nature of knowledge (access and information search - on the average in BKZ the consumer finds suitable data at 2-20 times more, than at their most attentive selection and careful search of the necessary information in texts);

- the limited noise level which is poorly depending on sources of receipt and a variety of processed information (number of fragments of the texts which are not suitable according to the consumer, as a rule, doesn't exceed 5 %);

- multidimensional corporate qualifiers allow with set extent of specification more exhaustively and economically to describe substantial variety and to trace expansion of area of interest of corporation. Multidimensional system of qualifiers from 2100 concepts it is high-grade describes astronomical number (more than 10 in 17 degrees or billion billions) problem situations / classified objects;

- data of any nature (the schedule, a photo, video series, sounds, smells), supplied with the text description or unstructured texts can be object of classification;

- high speed of automatic processing of information opens possibility of ordering of any volumes (entering streams) information in real time; 5000 typewritten pages of arrived information (10 Mb of the text) can be rasklassifitsirovano in one operation with use of system of qualifiers from 2100 headings (it is supported 2,1 Mb of inquiries) in 15 minutes of operation of one personal computer;

- effective search (taking into account restrictions of access rights) in BKZ under force, both analytics, and to absolutely unprepared consumer. This service is provided with development a question - reciprocal interfaces for specification of a problem of the consumer with formation possibility with set extent of logic generalization of a selection of suitable extraction from texts;

- high speed of access to the necessary data (objects) practically doesn't depend on total amount of available information;

- possibility of operative multiple parameter representation of changes of a situation on the basis of unstructured (text) information with visualization of results of the multidimensional analysis is a forecasting basis. From positions of the above-stated hypotheses and definitions direct management of knowledge is impossible, even by means of the computer. The computer fixes symbols which in the presence of system of associations at the individual can be treated as knowledge. Therefore management of knowledge (knowledge management) can be considered as an invention based on illusion that it is possible to operate with knowledge (mental category) with use of computers. Modern computer aids in a condition to manipulate on certain algorithms only with information describing objects (signals, the texts relating to category of signs and having other nature) from which only the competent person (the carrier of knowledge) can take them. Thus, the computer operates not with knowledge, and with signs on the set algorithms which don't consider the semantic maintenance of these signs. It is possible to understand purposeful process of replenishment or removal (zabyvaniye) of knowledge of the individual or group of individuals as management of knowledge. It belongs both to physiological, and to mental knowledge. Process of use of knowledge is accompanied by their storing, extraction, application or use and loss (removal, a zabyvaniye). Extraction of

knowledge (knowledge extraction, technology of knowledge or applied gnoseology) - a complex of technologies of construction on an available collection of objects of the exhaustive description of a being of concepts of branch (area) of knowledge and a variety of existing knowledge (situations, norms, decisions, versions of the action programs, regularities), and also synthesis of new knowledge. The collection of objects includes texts, numbers, images, sounds, signals, their massifs and temporary ranks provided that each not text object or process is supplied with the description on the physical carrier. Such description consists of group of dictionaries (the explanatory dictionary, the terminological dictionary, the industry encyclopedia, the dictionary of foreign equivalents) and exhaustive a variety of available data of the multidimensional (fasetno-hierarchical) qualifier of knowledge. Owing to limitation of possibilities of the researcher exhaustive extraction of knowledge on big massifs of objects is impossible without application of special information technologies. Practically extraction of knowledge is reached by documenting (formation and recording of information on separate concepts and problem situations). Such documenting allows to automate completely (with application of computer systems of search in texts) process of identification of known concepts and situations of massifs and streams of objects (klassifitsirovaniye process) and to turn the disorder collection of records into base of corporate knowledge. Extraction of knowledge can be made from the opened and closed sources. Open sources (open sources) - sources of legally received information, access to which it is possible on the lawful bases. Legality and legality is considered only in a context of jurisdiction (current legislation) of the territory on which economic and other operations of corporation are conducted or planned. Now the Internet is 550 billions documents on nearly 39 million servers. Thus 37 % of resources the Internet are free. Data (after reliability check) create base for decision-making. The received data considered as information, should be subjected to processing for the purpose of knowledge acquisition. The individual, in the course of professional activity receives mass of data from which it allocates useful to interesting his problem or a task. The data allocated thus also represent information which after processing on the chosen individuals to techniques, becomes

knowledge, i.e. information ready to direct application. Techniques allow to remain the professional, i.e. to know all and the last development, technologies and methods of the specialty. The professional as the analyst, should know and be able to apply an extending set of techniques. Professionals within communities on interests are usually ready to impart experience and knowledge. Using the opened and closed sources the professional provides completeness of collection of information on a problem that allows to raise an urgency, objectivity and reliability of results of scientific research. Means of computer technologies at all stages of research activity allow to reduce duration and number of routine operations, and also to expand possibilities of the researcher at the expense of inclusion in an arsenal of new or more functional computer programs. From this point of view research on open sources (open source intelligence) is represented as a complex of information technologies for systematic extraction from open sources and submission of the received data on physical carriers. Then «competitive investigation» (competitive intelligence) in scientific researches can be considered as a complex of technologies (not only information) systematic identification, delivery and accumulation of data on physical carriers from any sources for the purpose of carrying out the analysis of information and synthesis of knowledge as result of scientific research.« Competitive investigation» in scientific research «networks of corporate knowledge» should collect, prepare and systematize the following information regularly:

- global reports on the real and possible «competitive» researches, including exact data on results, publications, terms and cost of works, potential and mentality of leading researchers, their plans and intentions, proofs of validity of scientific results, plans and intentions of partners, and also suppliers and investors;
- about work with scientific and others, interested in scientific results, communities which can influence public opinion about carrying out scientific researches, including the relation of business and the government, opinion of employees on tendencies of development of a branch of science, future possibilities of scientific researches and potential threats;

data on supervision over the regulators, capable to complicate or stop scientific researches, forecasting of changes of policy of the state, influencing a science;

allowing to reveal and expect political tendencies dangerous to a science;

to carry out control of leakages of confidential information. Therefore the management based on knowledge (knowledge based management), consists in application of a creative approach, documenting, accumulation and development of corporate knowledge for their effective use in the current and future activity of corporation. And the public administration based on knowledge, creates a basis of " clever & quot; economy or the economy movable by knowledge (knowledge driven economy). This approach in management includes (but isn't settled) by the following processes:

documenting of existing knowledge and experience;

saving of all documents in depositary (storage);

updating and addition of documentary knowledge in depositary.

understanding of value of the personnel for corporation and encouragement of skilled workers.

personnel stimulation to streamlining, expansion and distribution of his knowledge.

continuous increase of level of competence of the personnel through training. Necessary for preservation of knowledge the corporate storage (corporate depositary) considered as depositary of documents of corporation on physical carriers is realized on the basis of a database management system (DBMS) or a program complex close on functions (system of flow of documents). An indispensable condition of suitability of this or that DBMS for the organization on its basis of corporate storage is possibility of the last to manipulate documents with use of metadata, first of all, groups of the requisites " chronology & quot; (publication date, the effective date, an action expiry date). Metadata (metadata) are understood as information on information. Metadata about the document can be divided conditionally into attributes of the document as a whole (requisite) and substantial signs of its structural

units. Metadata (for example, bibliographic descriptions) allow to get the necessary data out of the Internet (in traditional library). A requisite of the document (requisit) - a type of metadata, the attribute of the document characterizing it as a unit (record in a database). Set of requisites of the document forms its bibliographic description. A substantial sign of structural unit of the document, a descriptor (descriptor) - the type of metadata relating to a fragment of the document. It can be concept or a situation, the description or which lexical image contains in structural unit of the document. Substantial signs of structural parts of documents allow to provide access to fragments of documents of the corporate storage resolving a problem of the user by analogy or by contradiction. Besides, important feature of the corporate storages supporting manipulations with substantial signs of parts of documents, possibility to form the compact report on possible methods of permission of a problem from suitable fragments of the necessary documents is. A portal (portal) are integrated a complex (the server the Internet) the software for implementation of the concept " all in one place via the uniform interface of the user" which provides:

a uniform point of access of users on the Internet (Intranet) to all or the chosen resources, services and appendices of the portal provided, probably, on the basis of personalisation or authentication;

association of information resources and services;

delivery of important information for this audience;

collaboration and collective services. Distinguish the following types of portals: Horizontal portals (horizontal portal) or Megaportala address the services to everything сообществу Internet users.

Vertical portals (vertical portal), still call they "ворталы" (Vortal, Vertical portals) are served by highly specialized communities, the markets, the specific groups united by certain interests.

The voice portal (voice portal) provides access to a portal by means of telephone (voice) communication. The client dials number of the voice portal and, using voice teams or phone keyboard, receives information or make operations (bank, a purchase, sale).

Personal portals (personal portal) render individual resources and services to certain consumers. Usually such portals provide to users e-mail, maintaining a calendar, the personal information manager and other services. Personal portals can be megaportal components (for example, MyYahoo!) but can be and are absolutely independent of a megaportal. Creation of so-called personal show-windows of data on the basis of corporate storage for the personnel and clients of a corporate portal is possible.

The corporate portal (corporate portal) provides access to corporate information, probably, to the goods and services. From the point of view of the staff of corporation and consumers is a uniform point of an entrance of the personnel of corporation and, probably, clients on the Internet (Intranet) to all or the chosen resources, the goods and corporation services. The corporate portal can have the following structure: a) The external public part (Front office) includes the following components:

information subsystem contains the description of the company, the sphere of its activity, management structure, contact information, news, subscriptions etc.; personification subsystem;

catalog of the goods and services;

list of open demands for purchase;

authentication subsystem, probably, drawing of demands to sale and registration of orders;

an access and navigation subsystem (text-through search, group of thematic qualifiers, a question - reciprocal, voice and personal interfaces of the user, explanatory dictionaries, indexes of persons and legal entities, the portal card); other subsystems. b) The internal public part (Front office) includes the following components:

personification subsystem;

authentication subsystem;

subsystem of electronic flow of documents;

- a subsystem of a compulsory broadcasting on competence or a subscription;
- subsystem of management of purchases;
- subsystem of management of sales;
- subsystem of management of projects;
- resource management subsystem;
- subsystem of management and information publication;
- a subsystem of management of the relations with clients;
- subsystem of generation of reports (an analytical subsystem);
- subsystem of training and control of knowledge;
- other subsystems.

c) The closed part (Back office) includes the following components:

- subsystem of management of the general information;
- a subsystem of search and information delivery from open sources (computer investigation);
- subsystem of indexing of information;
- a subsystem of aggregation of search results in open sources;
- subsystem of aggregation of information;
- subsystem of a klassifitsirovaniye of information and generation of metadata;
- a subsystem of translation of information in foreign languages;
- subsystem of management of training and control of knowledge;
- configuration subsystem;
- subsystem of management of access;
- other subsystems.

d) Corporate storage (the database and/or the metacatalogue) contains all documents of corporation or in some cases only their metadata (bibliographic descriptions). The database of a corporate portal depending on structure and the territory of activity of corporation can be centralized or distributed. In case of the distributed storage pertinently to speak about cataloguing and aggregation of the internal information scattered on all corporate network. Cataloguing consists in formation of the metacatalogue containing for each document full metadata and,

probably, data of a text-through index. Aggregation consists in creation of the software of the intermediate level providing centralized operations (search, viewing, editing, addition, removal) with the distributed system of diverse databases and other sources of information. It is obvious that aggregation is expedient for carrying out with use of the developed standards of data presentation, in particular, in the XML format. The show-window of data (information booth) - the personal interface of the user for the specific client of a corporate portal or the employee of corporation is started by means of personification or authentication of the user then the individual menu of access to resources, to services and appendices according to the last preferences stated by wishes, terms of a session of access and access rights (a profile of the user) is formed. The business cycle of Corporation includes, but isn't settled by the following processes:

Monitoring of changes of conditions of scientific researches.

Fixing (documenting) of a problem.

Statement of tasks of prevention, elimination or decrease in influence of consequences of emergence of a problem.

Collecting additional data from open sources and at the company personnel.

Documenting of the hidden knowledge: in the main way of transfer of knowledge there is a benevolent personal contact.

Accumulation of data in corporate storage, streamlining (ordering) of knowledge, access to knowledge of the unprepared personnel, generation of reports (the multidimensional analysis and visualization of tendencies), synthesis and documenting of new knowledge, forecasting.

Development of the action program, assessment of available resources and forecasting of consequences of its execution.

If necessary, incidental and systematic training of the personnel.

Action program execution.

Measurement and quality control of execution of the action program.

Improvement of measures of prevention of a problem.

Standardization of measures of prevention of a problem.

Corporate rules, duty regulations, working scenarios of the prevention of recurrence and processes of an exit of regular and emergency situations. Base of corporate knowledge (corporate knowledge base, BKZ) - result of systematic accumulation by corporation of information on problem area or area of interest and extraction of knowledge. BKZ exists in the form of the systematized corporate storage. The knowledge base gradually arises from corporate information system (storage) as a result of process of extraction and documenting of knowledge (creation of dictionaries, qualifiers, writing of search inquiries for a klassifitsirovaniye of data, start of programs robots for collection of information in open/external sources). The most economic access to the corporate knowledge base is carried out through a corporate portal, probably, with voice functions.

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**METHODOLOGY OF MANAGEMENT OF BUSINESS-PROCESSES AT
THE ENTERPRISES OF THE SOCIO-CULTURAL SPHERE**

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In this article discusses the various methodological approaches to the modeling of business-processes at the enterprises of the socio-cultural sphere.

Key words: business-processes, socio-cultural sphere, structure-functional modeling, object-oriented modeling.

In today's economy becomes relevant rapid response to changes in the market environment. Are competitive companies that can reduce costs and improve business performance. For companies that want to remain competitive in the market, is

paramount improvement of business processes. And recently this aspect comes to the fore. Business process - a set of activities, tasks or activities, ordered in time and space, indicating the beginning and end of the process, as well as to the precise definition of inputs and outputs. The socio-cultural sphere, and this aspect of the service sector is of fundamental importance because it is the process defines the essence of service.

The main objective of the study of business processes - Identification of existing and determine the most rational structure and sequencing of work in terms of various criteria, including such as ensuring the goals and strategies of management, cost minimization, minimization of implementation of individual procedures, etc.

The main tasks in the modeling of business processes in information systems are the descriptions of business processes, actors of business processes and functions, business entities, scenarios, perform business functions, states, business entities and business rules.

At present, the information technology business management are a lot of concepts, declares its goal improving the business. They are:

1. TQM (Total Quality Management) - total (complex) quality management.
2. CPI (Continuous Process Improvement) - continuous improvement of business processes.
3. BPR (Business Process Reengineering) - business process reengineering.

Reorganization of business in terms of TQM (the first methodological approach) is to optimize the performance of production operations and improving processes. Suggests the involvement of managers and executives in the process of doing business, as well as the continued satisfaction and anticipation of customer expectations.

The second methodological approach (CPI) - is a continuous process improvement to be taken as the main reference point for the reorganization to improve the quality of products (services). With particular attention paid to the needs of the consumer, the product or service is adapted for his requirements.

The third methodology (BPR) - re-engineering of business processes to achieve a radical improvement in the key indicators of the enterprise: cost, quality, service and growth. In this area of the world is actively developing technologies called analysis and re-engineering (redesign) business processes.

All of these approaches are closely related, the difference is more in the way and the timing, and not in use. While the re-engineering of business processes leads to an immediate and substantial improvement in the performance of processes, TQM and the CPI has been long and continuous process improvement, leading to the establishment and maintenance of strong business relationships with clients.

An effective means of finding opportunities for improvement of the service of the company is re-engineering of business processes.

Business process reengineering can assess current activities of social and cultural sphere in relation to the requirements for its operation, management, performance, outcomes and satisfaction of the customer.

There are two main areas of business process reengineering: structural-functional and object-oriented.

The most well-known and common method of structural-functional modeling methodology of structural analysis is SADT (Structured Analysis and Design Technique), developed by Douglas Ross. On the basis of this methodology was adopted standard business process modeling IDEF0. IDEF0 adopted as a standard in several international organizations, including NATO and the MVF.

SADT methodology is a set of methods, rules and procedures for the construction of a functional model of the object domain. SADT functional model shows the functional structure of the object, i.e. produced by its actions and the relationship between these actions.

The result of applying the methodology SADT is the model, which consists of diagrams, text fragments and a glossary with links to each other. Chart - the main components of the model, all the functions and interfaces of the IP they are represented as blocks and arcs. The place of the arc with the block defines the interface type. Control information is included in the box on top, while the

information that is processed, is shown on the left side of the unit, and output results are shown on the right. Mechanism (human or automated system), which is carrying out the operation, the arc is included in the block below.

Software product AllFusion Proces Modeler (Bpwin) - a powerful tool for functional simulation for analysis, documentation and understanding of complex business processes.

IDEF-methodology supports software products AllFusion Process Modeler, one of the most effective for understanding and communication between business rules and business processes of the company.

IDEF3 technology has been specifically designed for the private business - the project the U.S. Air Force. This technology is applicable to these models of processes in which it is important to understand the sequence of actions and the interconnectedness between them. IDEF3 technology has not reached the status of the standard, but are widespread among systems analysts in addition to the method of functional modeling IDEF0.

Functional model is designed to describe the existing business processes in information system (so-called model of AS-IS) and the ideal state of affairs - that to aspire to (model TO-BE). IDEF0 methodology requires the construction of a hierarchical system of charts - the descriptions of individual pieces of the system.

Methodology DFD (Data Flow Diagrams), complementary standards IDEF-gained popularity for structural design (and later, and structural analysis) business - projects of information systems.

Structural analysis methodology and business - design characterized by an artificial division of the system into subsystems. As a result, at a certain level of decomposition, an object is characterized by weak interaction of processes and data. In connection with this becoming more common object-oriented technologies to their close relationship.

Object-oriented methodologies have appeared in the 70's. The most popular at the time were the methods of Booch-93, OMT-2 (Object Modeling Technique), OOSE (Object-Oriented Software Engineering). These methods form the basis of

UML (Unified Modeling Language) combined modeling language. The essence of this approach lies in the fact that the organization is the interaction and the relationship between objects. The term "object" refers to the entity and not the action.

With this approach, there is a problem of communication between experts in the application area, management, and software developers. Each of these teams use his terminology, and can create a system specification is not knowable by others. This leads to errors in the business - the design of software systems, and complicates the implementation of information technology. An example of an accessible and understandable form description of the subject area, the software system and the physical configuration of computational tools is the unified modeling language UML. This language can be used to describe business processes, and in business - software design.

For business process modeling in UML using two models: the business use case (Business Use Case) and object (Business Object). Use case model is basic and includes the appropriate use case diagrams and charts detailing their dynamic type. The object model, describes the implementation of a business process. It uses the classes that represent the abstraction of the Executive, acting within the system. Artists interact with other artists and manipulate business entities participating in the implementation of precedents.

Application of UML for modeling the organization and its business processes allows you to fully realize the idea of it in a dynamic, static and structural aspects. Obtained through an object-oriented analysis and business - design UML-model of organization is a collection of interconnected diagrams that identify the business processes that describe their life cycle, organization structure and interaction of the processes of its functioning in time and space with reference to the resources used and the results obtained. Constructed in various notations UML-object models generated in the future in applications programming languages C + +, Visual Basic, Power Builder, Java, Ada, Smalltalk, etc.

For example, a service center for Xerox, simulation and analysis of business processes is the most relevant, since issues of service quality and customer satisfaction in the first place.

Business Process Management Service Center requires the use of the statistical estimates as an effective tool for the analysis of performance. Service center manager to make informed management decisions necessary to have the generalized characteristics of many of the procedures have information about the dynamics of quantitative and qualitative indicators of repairs, the state warehouse, stock supplies and many other data.

Business process reengineering is in demand in the service sector, as it allows to assess the current activities of socio-cultural sphere.

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THE EXPERIENCE OF INNOVATIVE DEVELOPMENT OF CHINA

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In this report studies the experience and features of innovative development of China. Besides, the Chinese and Russian approaches are compared to the understanding of innovation.

Key words: innovation development, China, an innovative breakthrough, Chinese innovation model.

The subject of China's success is important not only because of the good-neighborly relations, friendship, mutually beneficial and strategic co operations between these two countries. China's experience is very useful in a methodological and geopolitical sense for Russia and Eurasia, especially now, when the questions of anti-crisis development and innovation take the first place. Studying the experience of modern China's development, we can not ignore the history of its innovative breakthrough - China currently produces more than 34% of innovative products in the world, while Russia does no more than 1%.

Understanding of innovation changes dynamically. Even the official definition has changed during the last century at least a dozen times from understanding of innovation as a business management instrument to a powerful factor and effective lever of development and self-development of society and its individual areas of activity in the conditions of the global financial crisis. [3]

Models of innovation's management are different for various countries. The U.S.A. puts at the bottom the world domination and innovative leadership, the EU countries look into primarily solution of problems of wellbeing and prosperity of the peoples of the country, China puts at the heart the national interests, consistent solution of concrete problems of the country's development and increasing of the welfare of the people on the basis of iron discipline.

Until now, innovation has often been looked into only in terms of products and technology. At the same time, it is completely forgotten during the study of the experience of advanced countries, that, management, social innovation, business model innovation, marketing innovation, and others developed together with them, that modern innovation is a spectrum of action.

When under UNIDO and OECD innovative strategies of developing countries elaborated, these organizations achieved not their leadership and prosperity, but the most efficient development and using of innovative potential for their own benefit. Unfortunately, in the 90's years of last century Russia went this way. Destroying it's own innovation system, which provided leadership in the USSR, it began fully integrating and mechanically coping offered by European and American models for

developing countries and countries of Latin America, apart from the features of the development of Russia. The History has already shown that it is the simplest and the least successful way that dooms the country to a role of an outsider, which is at the tail end of the world civilization and serving foreign economy. This way rejected Russia for a few decades ago. So now, finally, realizing the lack of options of such a way, during the most severe crisis in the entire history of the world, we need to understand on what level of innovative development we are, to work out the own way of accelerated innovation development [1]. China's experience for us is both reproach and rebuke, and it requires hard research and analysis for creating its own effective innovative way of development.

China started reforms during much worse situation than Russia and the economic situation was much weaker then. But already in 2007, China's GDP in priority of purchasing power became the second in the world after the United States of America [2]. Even now, during the global financial crisis, China's economy shows stability and growth of innovation. What is the secret of the Chinese miracle in the development of innovation?

China has never taken the West countries' advice, all actions carried out in accordance with own interests and own development model. In the interaction with such international authorities as UNIDO and the OECD, China defended the conditions favorable to it according to its development model.

Besides, China has realized that they needed to inculcate the organizational and management innovations for sustainable development.

China has not gone through imitation and copying of the traditional model of the experience of innovation development of the U.S.A. and Europe, but over the years it have implemented one after the other innovations in organizational and recruitment policy, in public administration and culture. Innovations in the field of management fully comply the national and socio-economic specifics at this stage of development, and implementation was carried out as a continuous transition from the old habitual ways of managing to the new one. Examples of such innovations are the transition from rural people's communes to family contract, the creation of special zones and

the two-track system in the economy, in politics – a consultative democracy. It allowed China to create the necessary infrastructure for the development, and then carry out this development and avoid the traditional drain own product innovations to the West. If other countries of South-East Asia - such as Japan and South Korea, quickly mastered the imported technology and created their own products on their base, China until recently has used them directly, strongly asserting that the competitors can not be afraid. This policy let to create a lot of individual working places, to provide marketing outlets on an international scale for the Chinese export, to become the largest holder of foreign reserves. China has produced fantastic conditions - only for 30 years of reforms, China has brought \$ 860 billion of foreign direct investment in its economy. At the same time, there were 650,000 enterprises with foreign participation constructed, which eliminated the dependence of some branches of industry from imports and became leading suppliers of products to the world market. At present, China occupies the first position in the supply of high-tech engineering products, providing a 500 percent growth in export of manufactured goods from the level of 2002. This progress is the result of appropriate economic policy in supporting of exports, which deserves serious study in Russia.

Thanks to the created image and a huge number of jobs and global exports, China has created a necessary infrastructure by forces of other countries. Since 2006, China's innovation policy has been focusing on creating their own technological innovations. Today, in amount of researchers, China approaches to the U.S.A. It accounts 14.7% of scientists of the world, the United States of America - 22.8%, Japan - 11.7%, Russia - 8.9%. The number of certified specialists in the field of information technology increments up annually five times faster than in the West. Besides, the Celestial Empire encourages students' returns from China who got higher education abroad.

The global crisis is a time when a lot of people are ready to sell so that survive. Taking advantage of the crisis, China buys up technology and creates innovation centers around the world, continuing the development of innovative technologies in the country. Thus, using the crisis to the maximum, China continues to present a

brilliant class strategy of innovative development of the country to the world, not having seemingly any chances of innovative leadership in the world.

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ANTI-CRISIS FINANCIAL MANAGEMENT IN ROAD ENTERPRISE

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Introduction. One of the characteristics of market relations is participant`s pragmatism. Any value of tangible or intangible, which appears in the process of such a relationship is important in the event that possession of it contributes to some goals, especially economic.

One of the significant features of economic activity are in finance.

In a market economy, the role of effective management of the resource potential of the company and dramatically increases the importance of effective management of financial resources.

Last of paramount importance because it is the only type of enterprise resources, transformed itself and the nominal time step in any other type of resources. The role of financial resources is important at all levels of the enterprise, but it acquires special significance in terms of enterprise development strategies, in its anti-crisis financial management.

The main trends in the financial condition and results of operations could be predicted with some degree of accuracy by combining formal or methods.

Forecasting financial and crisis management can be reduced to the calculation of the variable value potential of the company, depending on changing values of parameters: production, technical, technological and human resources, and others.

The analysis of the resource potential of a number of road companies over the years to assess their status in the current period to establish the relationship of their development, competitiveness and, therefore, to develop ways of crisis financial management.

PURPOSE: establishing the relationship building company, its development and competitiveness, and analysis of financial resources, analysis of the use of technological resources, assessment of material and technical resources, assessment of the reliability of management structure, assessment of the impact of partnerships on competitiveness.

The mechanism by which the company is caused by the crisis in the chain of successive interdependent economic phenomena at the end of which it is possible final offensive phenomenon - the crisis. On a number of road enterprises crisis was the result of winning the tender for the research and implementation of new product - asphalt mixes to meet with a high level of quality.

As a result, in the chain of economic events that accompany the activities of the company, there were factors that lead to a state of crisis: an increase in the cost of the research and development to improve the quality of asphalt mixes its own road companies or third parties under contract, reduction of profit remaining in the enterprise , reducing the financial capacity to address the problem of improving the strategic potential of the company on elements not related to the conduct of this

research, improving access to credit for the strategic potential of the company, not related to this research, improving the overall level of the strategic potential of the company through equity and debt, increasing the level of competition the status of the road enterprises, and increase profits by improving the competitive status, the rising costs of the enterprise through service the loan, and the transition of competitive advantages in its phase of maturity, lack of access to credit, lack of funds to maintain the competitive advantage of the company in a mature phase, and reducing the competitive status enterprises, and reducing competitive advantage, falling demand for road works company, reduction of road works, lowering the company's solvency, the occurrence of bankruptcy.

In the chain of economic events marked milestones: decreasing profits, decline in demand for road works, reduced pay, tracking which can prevent or even prevent the crisis. All this factor should be quantified.

The purpose of crisis management is the development and implementation of priority actions aimed at neutralizing the most dangerous routes in the chain of economic events that lead to the crisis.

Management must combine strategic and tactical aspects. The essence of strategic management - is to take measures to avoid a crisis.

The purpose of tactical management - development and implementation of measures to withdraw the company from the crisis and the elimination of the consequences of this condition.

The absence of a holistic concept for sustainable and reliable efficient operation of business entities can not but have its effect decelerates as the development of economic relations in the state, and to use the opportunities offered in this development.

But such opportunities and must be related primarily to the elimination of payments crisis, end the recession road production, financial stabilization, increasing effective demand.

There is need for more comprehensive and clear picture of the environmental behavior of the subjects in the road sector.

These views allow you to assess the impact of market factors on management decisions on crisis financial management.

Thus, the main lines of the financial crisis management are determined, first of all, the financial component, which is a leading and decisive in the economic system, economic, intellectual and human resource component, technical and technological content, the environmental component, the force component.

The potentials of these components, their interactions, are the foundation of enterprise development road sector. Intellectual and human components include the maintenance and development of intellectual potential, effective personnel management.

Technical and technological components used meet the degree of responsibility in the company of road construction technology of modern analogs on optimization overhead. For political and legal component should include the full legal support of the company, compliance with existing legislation.

The environmental component is one of the most significant in the road sector and provides for environmental compliance, minimizing losses due to pollution.

Financial resources, which is central to the crisis management was determined by standard financial indicators, which include: business activity, profitability, financial strength and liquidity.

Analysis of the data revealed that the stability in terms of business activity is observed. Large values of the turnover of finished products depend on the specifics of the road products, when the beginning of the construction of the road to putting into operation is a significant period of time.

Negative developments in the activity is a significant turnover ratio of current assets, inventory turnover ratio, you should pay attention to the management of crisis management of enterprises.

Slightly increased profitability over the last year, making it possible to participate in the trend of quality asphalt pavement construction.

Financial soundness indicators have improved, but the ratios of financial stability, sustainability minor and did not reach the required values.

Presence of a significant number of financial indicators, their differing vectors does not allow us to identify those parameters that have the greatest impact on the financial potential. In such cases, for a comparative analysis must be used taxonomic methods.

Using the method of taxonomic analysis, identify the financial strength is more reliable.

Integrated indicator of the capacity of technical, material and human resources for the past five years had an unstable value, an increase in the reporting year, all the resources that can serve as positive changes in the activities of road companies, but requires a more effective use.

Conclusion. Finances are a combination of monetary relations, resulting in the creation of funds of funds at the state and entities, and their use for the purposes of reproduction, promotion and social needs of the society.

The depth and duration of the crisis in the period, as the logical analysis, depends on factors such as the ratio of the number and strength of the source of economic phenomena, and the number and influence of agents internal and external environment, the intensity of the process of intermediate economic phenomena, relations and forces of intermediate events.

Analysis of profitability indicators in recent years has revealed that its values are small and there is no regularity in their change.

Liquidity and compare them with standard showed that the companies improved liquidity of the relevant statutory exception ratio of accounts receivable and accounts payable.

The value of the integral index of financial capacity is given in table (tab.1).

Using the method of taxonomic analysis, identify the financial strength is more reliable.

Evaluating the effectiveness of the use of the resource potential identified underutilized financial, technical, technological and human resources. Increased use of financial resources has improved as a result of increasing the reliability of partnerships.

Table 1

Integrated indicator of financial strength

Indicators	Figures by years				
	2007	2008	2009	2010	2011
Business activity	0,01	0,01	0,02	0,02	0,03
Profitability	0,02	0,76	0,86	0,65	0,87
Financial stability	0,17	0,25	0,41	0,78	0,67
Liquidity	0,30	0,19	0,92	0,78	0,89

This has increased the competitive status of road enterprises, increased volume of work performed.

Improving human resource possible by the quality of reliability performers. Technical potential quality of road works to ensure the implementation of more modern technology.

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**SOCIAL AND MARKET COMPROMISES IN HOUSING AND
COMMUNAL SERVICES' SPHERE**

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Perspectives of compromise analysis methods' usage for calculation of housing and communal services' are described.

Keywords: housing and communal services, social and market compromise, tariff, calculation.

Housing and communal services' sphere of the Russian Federation is one of the most problematic in modern Russian economy. Despite of numerous actions carried out within state programs directed on improvement and modernization of a housing and communal complex, this branch needs reforming.

The majority of housing and communal enterprises is municipal or state that completely deprives their possibility to count on outside investment. In turn, the deterioration of housing and communal funds makes the enterprises unattractive for investors.

Thus, housing and communal services' sphere demands essential modernization which at the first stage will be carried out at the expense of own means.

One of the most perspective sources of additional financing in housing and communal economy is receiving them from a payment for rendered services.

The method used for calculation of housing and communal services' tariffs in Russian Federation is «expenses plus», based on addition to the cost of housing or housing service of unessential extra charges. The tariff received as a result of such calculation often is not only is inefficient for development of the housing and communal sphere, but also isn't reasonable economically.

In this regard, it is required to develop more effective economic-mathematical model of calculation of housing-and-municipal services' tariffs, can will be used in the territory of Russian Federation.

One of possible ways of overcoming of the conflict of interests during the price's formation in housing and communal relations is usage of compromise analysis' techniques.

Within housing and communal complex usage of this technique becomes problematic mainly because it is generally focused on market transactions whereas transactions in the sphere of housing and communal services are social and market. Thus, the technique is applicable in this situation, but with essential completions.

Main «players» at present in the sphere of housing and communal services are:

- authorities;
- enterprises of the housing and communal sphere;
- consumers of services.

Designated «players» pursue the interests which generally radically differ from each other.

From the point of view of businessmen, management's efficiency, first of all, means economic efficiency: a ratio of expenses for production of the goods and services and the income of their realization, expressed through profit.

The citizens are interested in receiving the maximum quantity of housing and communal services at their smallest cost and the best quality/

Authorities realize the administrative powers in the various ways depending on their interests and possibilities.

Existing methods of tariffs' calculation don't provide achievement of interests' balance of businessmen, consumers and authorities. In this regard, it is expedient to use techniques of the compromise analysis which will allow to develop new model of calculation of the optimum size of tariffs for housing and communal services

One of the most important conditions of a social and market compromise's formation is the system of levers of state regulation.

In a combination with a market mechanism it forms a united mechanism of a social and market compromise which is characteristic for balanced and not balanced systems of market economy.

During social and market compromise modeling processes' in the sphere of housing and communal services budgetary and tax levers and levers of the budgetary financing of objects of the market can be used.

However the state subsidy to consumers can break compromise balance of the free market. In this case the state is obliged to restore the broken balance, installing the budgetary and other levers of regulation.

Combining calculation procedures within a social and market compromise with calculation procedures of housing and communal services requirement, it is possible to receive the optimum balanced prices for them. Their introduction can make it possible to provide performance of interests of all participants of «transaction»:

- services' producers;
- services' consumers;
- authorities.

Introduction of above-named techniques will help to achieve:

- liberation of additional money for housing and communal services' modernization;
- improvement of quality of provided housing and communal services;
- increase in investment's appeal of housing and communal sector;
- general improvement of social and economic situation in the country.

J11313-304

Omelianchuk T.M.

**FACTORIAL FINANCIAL ANALYSIS PARAMETRISATION OF THE
COMPANY PROFIT**

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Identified the factorial financial analysis parameters of the company profit.

Offered the analysis influence methods of the key factors on changes in enterprise profits.

Key words: financial analysis, financial results, profit.

Actuality of research. With the rapid development of market relations there is a necessity in appropriate growth of the enterprise efficiency activity in all branches of the national economy, based on the right management of decision making to ensure the improvement of the operating, investment and financial activities of economic entities. The activity of any enterprise directed to maximize the economic benefits that manifests through the prism of the complex economic and financial indicators, that in final condition reflect the result of economic entity activity, give the possibility to prove managerial decisions and forecast the future potential of its economic development. In case when expenses exceed revenue, it means that the financial result is negative, i.e. loss. Accordingly in case when earned revenues exceed expenses – the company secure a profit.

Profit is one of the main source of market value growth of the company, substantial source of social needs, as well as an important protective mechanism that prevents the company from the bankruptcy. [2, p. 35]. This indicator informs about

the necessity of measures to reduce the prime cost of production, increase output and sales, product range and reasonable variation on price policy. To ensure objective evaluation and to reveal the potential reserves of the effective management of profit growth it is important to determine its relationship with various factors and evaluate their influence, that's why this is important to conduct the factorial financial analysis.

Analysis of the main studies and publications where discussed the problem. General aspects of the profit forming analysis and peculiarities of its operation based on impact factors were studied by domestic and foreign scholars, namely: Mniha E.V., Mazaraki A.A., Butka A.D., Blanka I.O., Gordopolowa V.U., Kravchenko G.O., Zagorodniy A.G., Kindratsky G.I., Nikitina S.E., Hendrixen E.S. and others.

The aim of research is to summarize theoretical and methodical bases of the company profit formation, as well as parametrisation of factors that have the direct and indirect influence on the financial results of economic entity.

The object of research is the profit of economic entity and factors of its influence.

The subject of research is the organization and methods of the factorial financial analysis of its profit.

Methods of research based on dialectical approach to the study of the essence and analysis of financial results. General scientific methods were used during the research, namely: the analysis and synthesis, induction and deduction, classification, modeling, abstraction and special methods (organoleptic methods, documentation methods, accounting and analytical).

Results of research. The Financial result is generalized indicator which characterizes the efficiency of the economic entity activity and gives the possibility to establish the relationship between all aspects of the company activities that reflected directly in: level of utilization of production facilities, labor, material and financial resources; peculiarities of technology and production organization; prime cost of sales, quality; volume of sales, labor productivity, value of which is difficult to overestimate in the present difficult economic and machine-building industry situation of the country.

Profit considered as a difference between income, received by the company during the appropriate period as a result of its activity, and expenditures made during the same period for this activity. Profit is a consequence (result) of multi-directional movement of the cash flow that characterized by incomes and expenditures of the company (factors relatively to profit) [4, p.80]. The analysis of such factors is conducted to determine the condition of their influence (positive or negative) and also to search unused reserves.

The factorial profit analysis is the methodology of the comprehensive systematic study and measurement of factors' influence on the effective indicator value – company profit. It is based on the use of methodical elimination reception which allows to separate the impact of each factor on the effective indicator change that occurred during the accounting period. [4, p. 100]

The main objectives of the profit analysis are the following:

- 1) estimation of the dynamic profit indicators;
- 2) estimation of the balance and allocation of the actual profit value;
- 3) determination and measurement of different factors impact on profit (the factorial analysis);
- 4) evaluation of possible reserves of profit growth in future by optimizing costs and outputs.

The main part of the general profit indicator is operational income and it forms as the difference between proceeds from sales in the current established prices and the total prime cost of sales. [5, p. 460]

Factors that influence on the profit from the operational activity:

- volume of sales;
- prime cost of production (the cause of the decrease in profit is the prime cost growth and vice versa when reducing the prime cost of production the profit increases);
- selling price (the sum of profit increases by the price growth and in case of price decrease the profit reduce directly-proportionally);

- the structure of products sold (if the part of profitable production increases in total sales, then the profit increases accordingly);
- the number and structure of staff (for a full service production process requires the appropriate number of workers and their qualification that in case of its proper execution secure the growth of profit);
- economic staff stimulation;
- productivity;
- material and technical basis condition (while improving this condition there is a growth of productivity and growth of profit accordingly);
- capital productivity (the growth of capital productivity increases output on 1 hryvnia of invested money as well as profit increase in case of selling products) [6, p. 36]

The main point of the method for determining the impact factors on the operational profit consists in step by step analysis of each of them, i.e. abstraction from other factors [3, p. 36].

1. Influence on profit changes in sales ($\Delta\Pi p_{op}$)

$$\Delta\Pi p_{op} = \Pi p_0 \left(\frac{C_{1,0}}{C_0} - 1 \right)$$

Πp_0 – profit from the operational activity for the previous period.

$C_{1,0}$ – actual prime cost of sales of products in accounting period calculated in prices and tariffs of the previous period.

Actual prime cost of sales in accounting period on prices and tariffs of the previous period determined by the formula:

$$C_{1,0} = \sum_{i=1}^n C_{i0} O p_{i1}$$

C_{i0} – prime cost of the i-th type of production in previous period;

$O p_{i1}$ – sales volume of the i-th type of production in accounting period.

Actual prime cost of sales in previous period determined by the formula:

$$C_0 = \sum_{i=1}^n C_{i0} O p_{i0}$$

$O_{p_{i0}}$ – sales volume of the i-th type of production in previous period.

Determines which amount of additional profit was received only by increasing the production of particular products. In order to illuminate the impact of price factor, the production volumes are expressed in prime cost. It is assumed that profit changes proportionally to production volumes.

2. *Influence on profit price changes of product sold ($\Delta\Pi p_u$)*

$$\Delta\Pi p_u = \sum_{i=1}^n O_{p_{i1}}(U_{i1} - U_{i0})$$

$O_{p_{i1}}$ - volume of realization of the i-th type of product in accounting period (i=1-n);

U_{i1}, U_{i0} – realization price of the i-th type of product in accordance to accounting and previous periods.

For each type of product determines the potential additional profit if the volume of sold production in accounting period at prices higher than the prices in previous period.

3. *Influence on profit changes in sales structure ($\Delta\Pi p_{exp}$)*

$$\Delta\Pi p_{exp} = \Pi p_0 \left(\frac{Bp_{1,0}}{Bp_0} - \frac{C_{1,0}}{C_0} \right)$$

$Bp_{1,0}$ - income (revenue) from sales during the accounting period with the prices of the previous period;

Bp_0 income (revenue) from sales during the previous period.

Revenue from sales during the accounting period determined by the formula:

$$B_{1,0} = \sum_{i=1}^n O_{p_{i1}} U_{i0}$$

4. *Influence on profit changes in unit cost (ΔP_{ci})*

$$\Delta\Pi p_{Ci} = \sum_{i=1}^n (C_{i1} - C_{i0}) \cdot C_{p_{i1}}$$

C_{i1} – prime cost of ht i-th type of product in accounting period.

The general factorial analysis of the operational income of the company accomplished by the structural and logical model of the factorial system which was made on the basis of factors classification featured by the priority of their influence on profit. (pic. 1)

Based on the pic.1 we can build the following factorial models of the operational profit formation:

$$y = x_1 - x_2$$

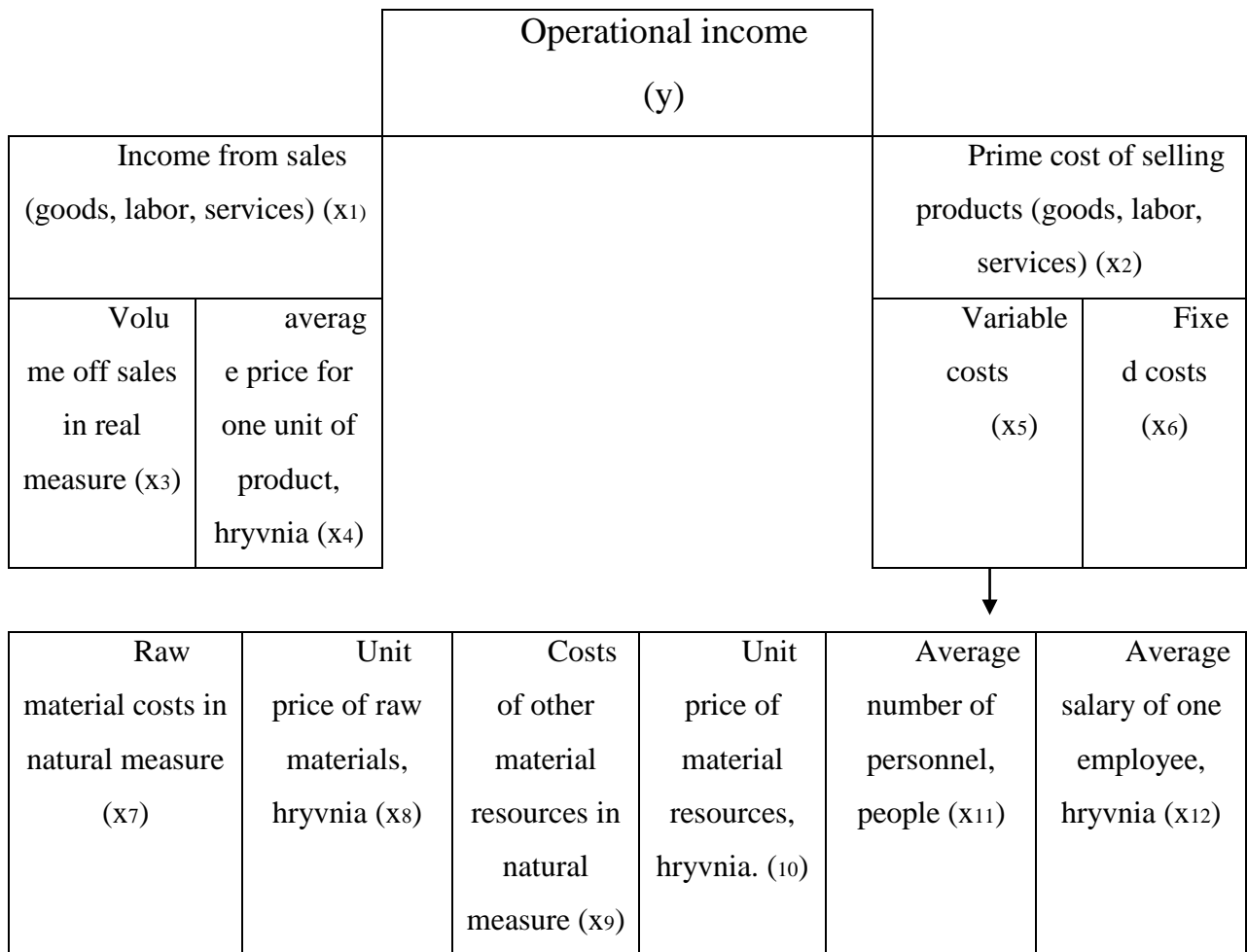
$$y = x_1 - (x_5 + x_6)$$

$$y = x_3x_4 - x_2$$

$$y = x_3x_4 - (x_5 + x_6)$$

$$y = x_1 - (x_7x_8 + x_9x_{10} + x_{11}x_{12} + x_6)$$

$$y = x_3x_4 - (x_7x_8 + x_9x_{10} + x_{11}x_{12} + x_6)$$



Pic. 1 The factorial analysis structural and logical model of the operating income [4, p. 101]

Model $y = x_1 - (x_5 + x_6)$ used in the factorial analysis formation of the operational profit by the “CVP” method.

To assess the influence of factors on changes in operational profit by the “CVP” method the following algorithms are used:

1. *Formation of the factorial model of the operational profit based on “CVP” model:*

$$p = R - c - v$$

p – operational profit;

R - income (revenue) from sales;

c – fixed costs;

v - variable costs;

2. *Consummation an additional factorial indicators in the factorial model*

q – quantity of sold production in natural measurement;

z – the average unit price, hryvnia;

v' – variable unit costs per unit of output, hryvnia.

The factorial model of the operational profit takes the form:

$$p = q \cdot z - c - q \cdot v'$$

3. *The factorial model of the operational profit conversion:*

$$p = q(z - v') - c$$

4. *General assessment of the operational profit changes in the research period:*

$$\Delta p = p_1 - p_0$$

Δp - absolute change of the operational profit in the accounting period;

p_1, p_0 - operational profit, in accounting and base period accordingly.

5. *Calculation of the factors influence on the operational profit changes by the method chain substitution.*

$$\Delta p_{(q)} = \Delta q(z_0 - v'_0)$$

$$\Delta p_{(z)} = q_1 \Delta z$$

$$\Delta p_{(v')} = q_1 (-\Delta v')$$

$$\Delta p_{(c)} = -\Delta c$$

6. Assessment of the overall factors influence on the operational profit changes (verification of the calculation accuracy).

$$\Delta p = \Delta p_{(q)} + \Delta p_{(z)} + \Delta p_{(v)} + \Delta p_{(c)}$$

The further analysis of the financial results demands the development of the factorial models depending on profit types, received from business activities: operational, investment and financial [4, p. 101].

So while using the factorial analysis of the company's profit there is a possibility to receive the reliable data about the influence of the specific factors on the analyzed volume, unused reserves.

Reserve – is the quantitative value that appears on the planning stages, producing and selling stages. Profit increase is possible due to:

- increase in production;
- reduce the cost of production and realization;
- economical and rational use of funds for salary payment, raw materials etc;
- modernization of facilities and equipment;
- introduction of scientific and technical progress achievements that will lead to working efficiency growth.

Reserves of the profit growth appear on the stage of planning along with the direct production and implementation. The process of the reserves identification is held in three stages:

- 1) Analytic (reserves identification and their quantitative evaluation);
- 2) Organization (engineer and technical complex development, economic and social measures for the use of identified reserves);
- 3) Functional (practical realization of measures and their control execution) [1, p. 266].

After analyzing the search for profit increasing, the results are summarized.

During the accounting period while searching the profit reserves, short time action reserves may suddenly appear. So the use of these reserves is possible with the development of the operational system measures.

Conclusion. Functionality of any economic entity independently from his type of activity or property category, in conditions of market relations determined by his ability to create the necessary and sufficient amount of profit. The result of the main and other types of activities is the operational profit that is the difference between proceeds from sales and prime cost of sales. Operational profit change, as the fundamental general indicator may be under the influence of certain factors such as volume of sales, structure of sales, prime cost of sales, production price and others. Hence we can identify that profit analysis takes the leading place in the system of complex economic analysis because we can evaluate the achievement degree of the final purpose of activity.

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Socio-economic and innovative potential of Russian corporations: political economy approach.

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In this report the author reveals the socio-economic and innovative capacity of Russian companies in the traditional and the specifically Russian conditions, using the political economy and institutional framework for theoretical analysis.

Keywords: corporation, innovative potential, innovation activity, social and economic potential, corporate relations, the specifics of Russian corporations.

Modern research corporations in terms of internal corporate governance processes and their dominant position in the macro environment makes it less clear and distinct problems of production and social relations within the corporation.

The author sets the task to continue the tradition of political economy and institutional analysis of the corporation as a system of scientific, technical and socio-economic potential of the Russian market economy.

But first, a few introductory words about the economic nature of the corporation and its specifics in Russia.

One of the key problems of the Russian economy is to determine whether the domestic corporation be an engine of socio-economic and scientific-technical progress. Can they provide a qualitative change of the Russian economy? Can they be a potential basis of the organizational structure of modern society. The answer to these questions is ambiguous.

From the point of view of its economic nature - yes, and it is not contestable fact, since Corporation embodies and realizes the process of development principles and laws of a particular system of industrial relations and the unity of the productive forces, living and past labor.

Corporations rapidly grow out of industrial production, which is based:

- On new advanced technologies;
- The inevitable complication of control systems;
- Economic modernization, providing increased competitiveness and the transition to innovative development.

The roots of this complex enterprise systems embodying economic power, go to the historical turn of the Middle Ages and modern times. Having emerged as a one-time occurrence in a historically short period, the corporation has produced large trade guilds, rail and energy companies, as well as introduced a special way of consolidation of capital.

In Marx's an interesting idea that the structure of the corporation sets primarily technological system for industrial production it was and remains very much so. This technology base and appeal to the corporation to which technologies are better to be collected in the same complex as part of a capital [5].

Corporation is not only powerful production, but also, as emphasized by institutionalists, one of the most important institutions in which is the institutionalization of corporate relations. Recognizing as a given rule of large-scale production, the representatives of the institutional direction considering the corporation as its main component, with its research attention.

«The share of five hundred largest corporations account for nearly half of all goods and services produced in the United States», - said Galbraith. This part of the economy, he calls the «industrial system» and considered it the locomotive of social and economic progress. «It is this part of the economy, we did not hesitate to identify with the modern industrial society. Understand its functioning - is to understand the target area of the economy that are most prone to change, and that, accordingly, the greatest changes the nature of our lives ... The rest of the economy, the share of which is reduced to a large extent is static...» [2].

Corporation - is not only a generator and battery information, knowledge and innovation, but also a complex system of relations between specific economic entities with conflicting interests and set goals.

Thus, the corporation is the potential basis of the organizational structure of the economic system of modern society, successfully complements the reproduction of human capital, the study is designed to answer the many questions that arise when considering the post-industrial relations. That is,

- Investigation of the contradictions between labor and capital,
- The system of relations between the government and property
- The allocation of social classes,
- The power of the market

and other problems, which allow a deeper understanding of the nature of corporate development and its functional and structural specificity, institutional dynamics of corporate relations. All this is of great importance for the formation of corporations in Russia.

As is known, the Russian corporation appeared in the country recently as a result of the systemic transformation of the economic system through privatization of state and municipal enterprises.

The corporate sector of the Russian economy were high expectations related to:

- With market functioning factor capital;
- With an effective concentration of material, financial and information resources;
- The introduction of new technologies of production and management;
- Providing jobs;
- The development of interregional and international cooperation of labor;
- Coordinating the interests of members of the corporation;
- Personification of property;
- Realization of the rights of ownership and control;
- Increasing the market value of companies, etc.

Thus, corporations play a key role in the Russian economy in terms of improving the overall efficiency of operations and the implementation of social, economic and innovative potential.

In fact, everything was different.

Large corporate business in Russia is concentrated mainly in the resource sectors. It belongs to one of the most sluggish and uninterested parties innovation. This is evidenced by the following data of innovative activity:

Gross domestic expenditure on R & D in Russia is 1,1 – 1,3% of GDP (2,2% of the OECD, 2,5 - USA). Russia's share in the export of high-tech civilian products - 0.5% (U.S. - 36%, Japan - 30%, China - 6%).

The total volume of the Russian corporate sector R & D is equal to the budget for research and development of «Volkswagen», and more than 2 times less than the budget for research and development of the company «Ford».

The share of R & D expenditures in sales of Russian companies is 46 times lower than those of foreign competitors. 80% of Russia's largest companies are not prepared to detail the results of its innovation.

Abroad, the share of spending on corporate research and development in the national expenditure on research and development, according to the Federal State Statistics Service, more than 65%, while the average for OECD countries is close to 70%.

According to Science and Engineering Indicators, the number of personnel involved in the research departments of corporations, 60% of all personnel of the scientific potential of developed countries.

Most large companies spend not only applied but also basic research. In the U.S. private investment accounts for more than 25% of the total expenditure on basic research. In Japan, the cost of the corporate sector reached almost 38% of total expenditure on basic research, and in South Korea - about 45%.

In Russia, the situation is reversed: the expense of the corporate sector is financed only 20% of R & D costs [3].

So, the Russian oligarchs is considerably inferior to large foreign corporations both in absolute and in relative R & D costs.

Russia is represented by only three participants in the 1400 ranking of the largest companies in the world in absolute R & D spending, which is prepared annually by the Joint Research Centre of the EU. It's Gazprom (83rd place).

AvtoVAZ (620-I), «Lukoil» (632-I). For comparison, in the Fortune Global 500 companies of the world in terms of sales of Russian companies twice - 6, 1400 and among the world's leading companies in terms of revenue dozens of representatives of Russia.

According to Rosstat, Russia's balance of trade in technology with a positive in 2000 (20 million) and decreased steadily in 2009 was (-1.008 billion). For about the same time, the country's leaders in innovation achieved a substantial increase in the technological balance surplus (U.S. – 1,5 times, UK – 1,9 times, Japan – 2,5 times). In 2009, the development and implementation of technological innovations carried out 9,4% of the total number of Russian industrial companies. For comparison: in Germany the proportion was equal to 69,7%, in Ireland – 56,7%, Belgium – 59,6%, Estonia – 55,1%, in the Czech Republic – 36,6%.

The intensity of expenditure on technological innovation and low – 1,9% (the rate in Sweden – 5,5%, Germany – 4,7%) [3].

What are the reasons for the low innovation activity of Russian companies? Maybe the whole thing in the environment: in the tax system, customs, administrative barriers, excessive activity of regulatory authorities, etc.

Or the main reason for not outside but within corporations: obsolete equipment, poor management and self-seeking, opportunistic staff, low production discipline, inefficient organization of production, the specific conditions of the primitive accumulation of capital, high role of insiders and so on?

In my view, there are two groups of factors.

This specific activity of Russian companies explained by the conditions of their formation and development. The privatization process has led to the de facto expropriation of state property of the informal control, not interested in large-scale and long-term development of corporate capital.

Concentration of the assignment of property income and control functions in the hands of insiders determine the short-term investment behavior, which limits the production of innovative, does not provide long-term investment to Russian corporations, does not create conditions for the development of creative, creative,

innovative activity of the employee and the team, but provides the opportunity to maximize insider rent .

Excessive adherence to the personal interests of a narrow group of persons, opportunistic behavior, merged with the bureaucracy increases the risks and uncertainty of relationships corporate entities. The economic behavior of Russian corporations demonstrates in practice development strategies "failures" intra relations, does not guarantee that the interests of the main actors of this relationship and distort their economic substance. This fact determines the distribution of income, creating certain groups benefits for their production and disposal, at the same time, blocking them for the rest of the corporate development [1].

The main subjects of internal corporate relations, economic interests are media owners, managers and employees (workers and professionals). Pretty ironic role performance this subject gives GB Kleiner: «The owner - an elephant in a china shop, manager - consumer under the covers, a specialist - a thing in itself, a work - maid-of-all-work» [4].

Note, however, that the corporate environment in the formation of the corporate sector of the Russian economy and other actors involved, such as government officials, financial institutions, potential investors, and legal information infrastructure and other interested groups. They all have a wide range of basic interests that are unique to this group and arising from the social status of its members. [7]

Corporation is an internal closed world and in this world, there are always conflicts between its members. Contradictions associated with the contradictions between the interests of particular groups, between the distribution of rights and responsibilities when the rights of the owner over-expanded, and the rights of workers over-contracted, the contradictions in the field.

There is a fundamental contradiction between individual employees and owners of the corporation and the corporation itself. It is due to the fact that the corporation is designed for the established agreement on an infinitely long existence, it means that the corporation should not be closed tomorrow, it behaves in a way that she will live

in the future, ie operate indefinitely. Priori infinite existence of the corporation is in conflict with the finiteness of the existence of individual participants (workers, professionals, executives).

This fundamental contradiction has led to joint stock companies where the owners want to transfer power to the corporation to his children. Given the finite life of the owners of the corporation, there were big problems. And then there was a joint-stock form of ownership, as action live forever, men are mortal, and shares - no. This contradiction manifests itself in different ways, but it exists as an immanent, it can not hide in this regard through a variety of ways to somehow mitigate this conflict, for example, using the shares.

In practice, there are enough forms that this contradictory relationship between the interests of individual groups and decision-making exercise. This is included in the board, and the system of profit-sharing, somewhere nominate commissioners who express the collective interests, somewhere to create a council of the staff and others is clear is that these interests do not exist as a thing, they need to be formulated and implemented.

The economic interests of the main actors of corporate relations typical of the Russian corporation contradictory. They do not coincide with each other and, as a rule, do not coincide with the interests of the corporation, including ensuring the conditions for its effective, innovative and sustainable development.

Introduced at the end of XX century. Work KA Nordstrom and JA Ridderstrale «Funky Business. Capital Dance to the tune of talent» has become a kind of manifesto of modern applied theory of the corporation. The authors note that in the modern economy, «traditional» forms of corporations, that are characterized by a rigid hierarchy and domination of the formal institutions of domestic regulation, do not meet the established social relations and forms of social production. For them, the key factor is continuously increasing the speed of economic development. In the evolutionary process of «survive» is the form of a corporation that can adjust to the new «speed of life» [6].

In our opinion, during the explosion of innovative so-called «pipe» talent is more important than the consumer, administrative and other «horns». Creative worker has a specific property for a creative work has value, he likes to work. Working for it has no charge, but a blessing, so it can motivate meaningful work, free time and freedom to make decisions, searching. In this sense, in the relations within the corporation should be a way that should not be put out creative and innovative activity, but rather to encourage and bring to a conclusion. You must develop a relationship of mutual trust, tolerance, and equality.

Important role in changing the current situation in Russian corporations should play first, active position of the state, which should create a system of incentives and benefits for large businesses engaged in innovation.

Second, an important condition for the development of long-term effective corporate capital is the stabilization of the institutional environment of the Russian economy.

Third, the change in the situation can and should contribute to the development of public-private and social partnership.

Fourth, an important condition for people-centered development corporation is the alignment of internal corporate relations, which include the elimination of excessive income inequality, and to participate in the control and management, etc.

These measures coincide with the strategic interests of the main actors corporations, their managers and support professionals and the most skilled workers. The implementation of these measures will be able to balance the interests of the main actors of corporate relations and to organize a strategic and industrial and economic processes, as well as to coordinate the behavior of all stakeholder groups to create an opportunity to implement innovative social and economic potential of the corporation, and thus to ensure its long-term strategic effectiveness.

Summarizing our analysis, it should be noted that these features of the genesis of corporate enterprises in Russia will continue to determine the movement of the Russian corporate sector and in the longer term. At the same time the action of the

positive factors affect the still relatively small («star»), part of this sector, which plays a crucial role in economic development in general and the corporate sector, in particular.

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J11313-307

Nikitina A.V.

**ORGANIZATIONAL AND ECONOMIC GROUNDS OF ENTERPRISES'
ECONOMIC SAFETY MANAGEMENT**

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In the article essence of basic modern approaches to the category “enterprises’ economic safety” are disclosed, main facilities of management enterprises’ economic safety are found out. The actuality and necessity of further development of theoretical aspects of enterprises’ economic safety providing are grounded, the conceptual model of environment impact on the state of enterprises’ economic safety is offered.

Keywords: economic safety, conception of providing enterprises' economic safety, enterprises' economic safety management.

Nowadays existing changes in different areas of life influence economic processes that have become well-established and highlight the new goals. First of all it is providing of steady and safe development of economy under the conditions of uncertainty of economic processes which can be the reason of appearance of many factors that could both positively and negatively affect the economy. And if the positive factors do not arouse much interest due to the fact that they have a favorable effect on the economy, negative factors should be paid much attention because they are a different kind of danger. The danger in the form of threats has an ability to influence any object. In the case of danger appearance scientists speak about the economic dangers in the area of economic systems.

National experts suppose that economic safety of enterprise (ESE) is the state of economic system and the ability to resist risk destroying its organizational structure and status, as well as obstacles to achieve goals of the development [1, p. 17]. In our opinion, an important aspect of economic safety is consideration of various factors, both internal and external, which threaten economic security of the enterprise in time and dynamics. At the same time influence factors act as a change in the indicators that characterize the enterprise sustainability.

A variety of the enterprise connections and relations of material, financial, human resources and other character is in the specific political, social and economic, legal, natural and climatic conditions that affect business results. A set of factors that affect the state of the company is divided into groups of external and internal influence and are, therefore, defined as external and internal environment.

This definition of organization environment can be found in the economic encyclopedias: "The external environment is everything that affects the organization from the environment" [2, p. 383]. S. Illyashenko says that the environment is the factors that do not depend directly on the specific enterprise [3, p. 13]. Thus, we understand the factors of external influence as an enterprise environment that is able to provide or, on the contrary, prevent the achievement of the organization objectives.

Analyzing the scientific sources, we have come to this conclusion: macro-external environment is an environment that is characterized globally and has no significant direct impact on the enterprise, that is, it has an indirect impact. This group of factors includes: economy state (economic environment), socio-cultural factors, international environment, political factors, technological environment (STR), and in recent study scientists have added ecologic and natural factors as well as geographical environment [5, 6]. In our view micro-external environment is defined as a part of the environment, which affects the company directly and undergoes a reverse effect. Domestic specialists determine some other composition of these factors, in particular, [4, 6, 7] they mark out influence of users, competitors, suppliers, public organs, finance and credit establishments, information supply.

The structural model of influence of external and internal environment on the state of economic safety of enterprise is offered and presented in fig. 1.

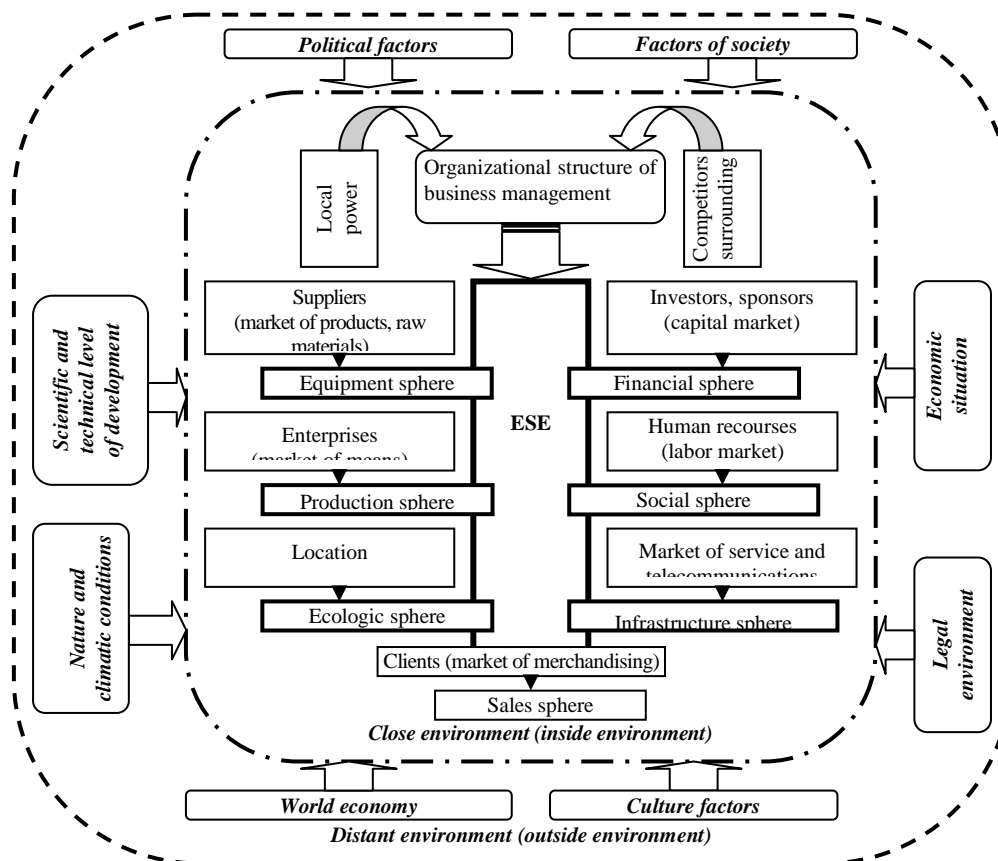


Fig. 1. Structural model of environment impact on the state of enterprise economic safety

It should be noted that the most of scientists, examining the impact of external factors on the company, submit their own list of environmental factors, which characterizes particular economic activity or production sphere.

Taking into account considerable direct influence on the state of functioning enterprises, it is necessary to structure a micro-external environment in such groups: competitors, mediators, users, suppliers of resources, government authorities. Existent methodological approaches in relation to structuring of the internal environment of an enterprise include finances, technology, personnel, technique, organization and management [3, 6]. It is necessary to underline that investigating exo- and endogenous environment of enterprise, the high-priority task is to analyze the level of its potential danger, source of uncertainty, and it's also essential to find out how an enterprise can co-operate with this uncertainty. The current state of economy hides in itself the great number of threats for the normal functioning of enterprises which lie hidden both inside and outside [5].

On our point of view the process of management enterprises' economic safety is cycle, complicated and many staged phenomenon (fig. 2).

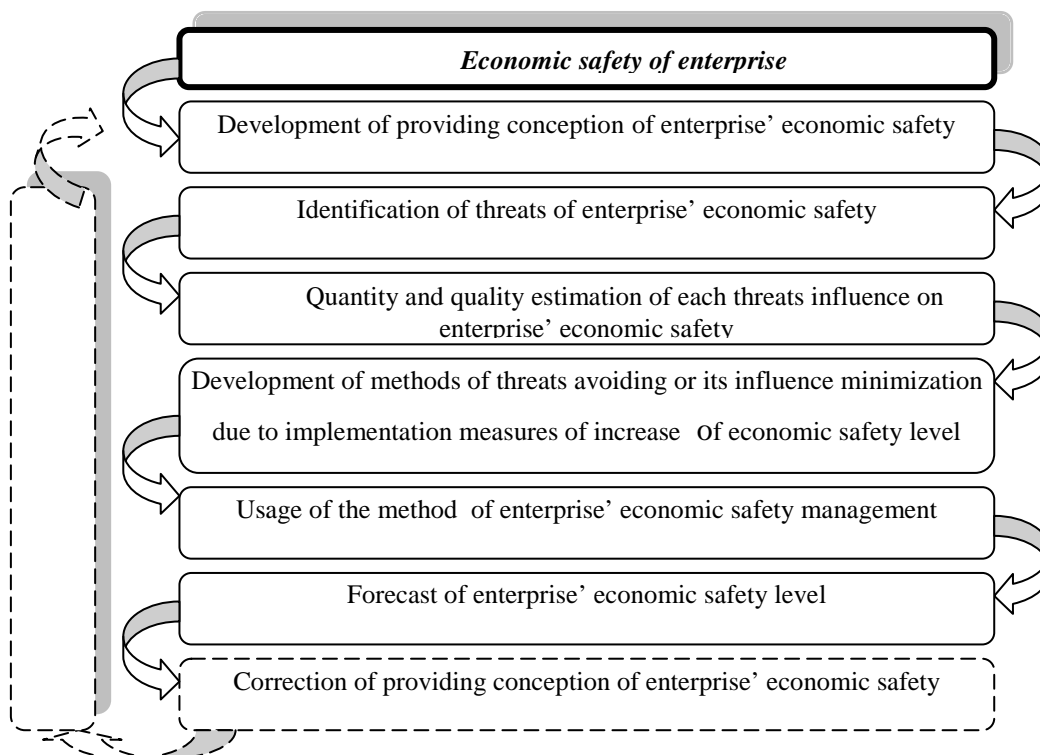


Fig. 2. Scheme of processes carrying out sequence of level of enterprise' economic safety management

The first phase is to develop a concept of enterprises' economic security. In addition, an important aspect of the implementation phase of the management level of economic security is the fact that the closer to the end is the development and training of the optimal method, the more difficult to make drastic changes to it.

Then comes the stage of identification or detection of real and potential threats to businesses' economic security and it is important to the point that the inclusion of such threats that already existed in previous periods or remain permanent for the enterprise is automatic and identification of new threats must be identified on the grounds of the analysis environment, both internal and external, and by means of prediction. Very important is the next step in the process of managing the level of economic security transport enterprise it is to examine the essential characteristics and factors that undermine the stability of the entity because some similar factors may be repeated in multiple threats simultaneously, so it is important to identify all possible relationships between factors.

On the grounds of these measures the development and selection of the optimal method of ensuring economic security of enterprises is done, which is defined as a set of tools and the system of their execution and monitoring, with which are achieved maximized level of economic security. In addition, an important aspect of the implementation phase of the management level of economic security is the fact that the closer to the end is the development and training of the optimal method, the more difficult to make drastic changes to it.

Thus, the authentication of factors of exo- and endogenous environment becomes necessary background of construction and creation of integral system of enterprise economic safety. The system of factors of influence must be examined not as the detailed list of its elementary parts but as the structured aggregate of interrelated components in complex.

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Asmolova I.N.

**STRATEGIC MANAGEMENT OF CAPITAL AS THE MAIN FACTOR
OF PRODUCTION OF HOTEL PRODUCT**

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In the article it was defined the necessity of studying the capital of hotels and problems of its regulation in the private hotels in Ukraine in the period of preparation to Euro-2012 and in the period after realization of Euro-2012, which influenced on the strengthening of private hotels and enhancing of the role of the processes of economic transformation. The problems of control of the capital, the need and the importance of capital in private hotels were researched and identified. The three stages of the circulation of capital of private hotel companies were defined.

Key words: capital of private hotels, hotel services, private hotels.

The theme of the research lies in the fact that the development of the private hotel enterprises in Ukraine, which is a state, where the final part of football championship of Europe 2012 was carried out and a decent level of development of desirable hotel services for the submission of our state leaves much to be desired. The study showed that the authorities tried to maximize the level of the hotel industry of Ukraine to the European level.

Private hotels is the main component of the tourism industry by the volume of the material, financial resources, the number of employed workers, the volume of revenue. Private hotels include a range of services for tourists, vacationers, and are the primary factors determining the prospects of development of tourism in Ukraine. The essence of the hotel business determines its intangible nature. First of all, the result of the activities of the hotels is a proposal of exclusive type of private hotel services.

The analysis of last researches and publications showed that the problem of capital management of the enterprise, its structure widely were exposed by the leading scientists: A. Smith, D. Ricardo, K. Marx, J. Keynes, J. Hicks, K. Viksel, O.A. Ageeva, D.N. Akulyonok, N. M. Vasil'ev, Y. L. Vasyanin, M. A. Zhukova, G.A. Papiryan, I.O. Blank, V.V. Kovalyov, E.S. Stoyanova, T.V. Teplova and others. These researches have allowed to reveal the main characteristics of the economic essence of the category «the turnover of the capital».

In our view, the production of the hotel product is possible only in the presence of three main factors: the hotel resources, capital and labour resources. In the opinion of Papiryan G. A., capital is a set of tangible and intangible goods, the use of which in the production of services allows the creation of more and different quality of material or non-material benefits. At the same time, the capital of a private hotel is the some as the increasing value, the growth of which is possible only in the production process. The lack of production makes capital in the usual set of tangible and intangible values [1].

The research showed that the capital as a factor of production hospitality of the product for private hotels is tangible and non-tangible values, capable for use in production and the creation of income as a result.

According to Karl Marx, the individual, as well as social capital, is in constant motion; the scientist noted that this was the sphere of his life [2].

Professor I.O. Blank in his monographs «Strategy and tactics of financial management», «Management of formation of the capital», « Management of the capital» carried out a significant scientific contribution to the development of science. He opened a question on formation of assets of enterprises, their use in operating and investment activities, management of formation of the profits of the enterprise in the course of its operating, investing and financing activities, management of financial risks, etc., defined the modern methods of optimization of the volume and structure of equity of enterprises at the stage of its creation and in the process of development.

The basic production capital, in the opinion of the I.O. Blank, during the full cycle of circulation passes through three stages [3]:

- at the first stage of the basic production capital in monetary form invests in the means of labour, taking in accordance the form of productive fixed capital;
- on the second stage of the fixed capital in the productive form gradually transferred its value parts in the measure of their wear and tear on manufactured products (goods, services) being transformed in a certain part of the commodity capital. This process is carried out in the course of many production cycles and continues to wear full of individual types of means of labour, in the invested capital;
- at the third stage in the process of realization of production the composite of its part of the cost of a fixed capital in the commodity form turns into the main capital in a monetary form, which bears the name of «depreciation fund». While the accumulation of the depreciation fund fixed capital in the form of money is once again ready to invest in the means of labour, performed by means of their repair or purchase of new analogues.

According to the above information, one can agree with the opinion of I.O.Blank [3] about the capital management of the enterprise as a system of principles

and methods of developing and implementing management decisions, connected with the optimal formation of capital from different sources, as well as to ensure its effective use in various types of economic activities of the enterprise.

In our opinion cash capital is invested by the employer on the purchase of means of production and labor power, which being combined in the production process, continue to interact up to the release of finished products (hotel services). Realizing the goods, the entrepreneur receives its value in cash, at first advanced capital amount is returned to its owner, but it has been already increased by a certain amount. Thus, a change of forms of capital takes place at the three stages of movement, money goes into productive, efficient form is changed to the commodity form on the second stage and on the third stage there is a return to the original form of money [4].

We believe, the capital of a private hotel at the same time with its parts is at all three stages and in all three forms. Thus the continuity of the provision of hotel services, and , consequently, consumption are ensured. If the capital lingers on any of the three stages, all of its circulation will be violated. In a broad and the schematic form the circulation of capital private hotel of a company can be presented as follows (figure 1):

The full realization of the hotel services characterizes the market equilibrium, in which there is full compliance between supply and demand.

While completing the total of all three stages (i.e., return of capital from advance payments and the expenses through the process of providing the service) one full rotation is carrying out by a capital .

From the above characteristics of capital as a factor of production tourist product, we can distinguish:

- the impossibility of withdrawing from the provision of services without a stop of production process ;
- full stop provision of the service (for example, through its unprofitability) is not always indicates about a decline in the value of the previously raised in his capital;

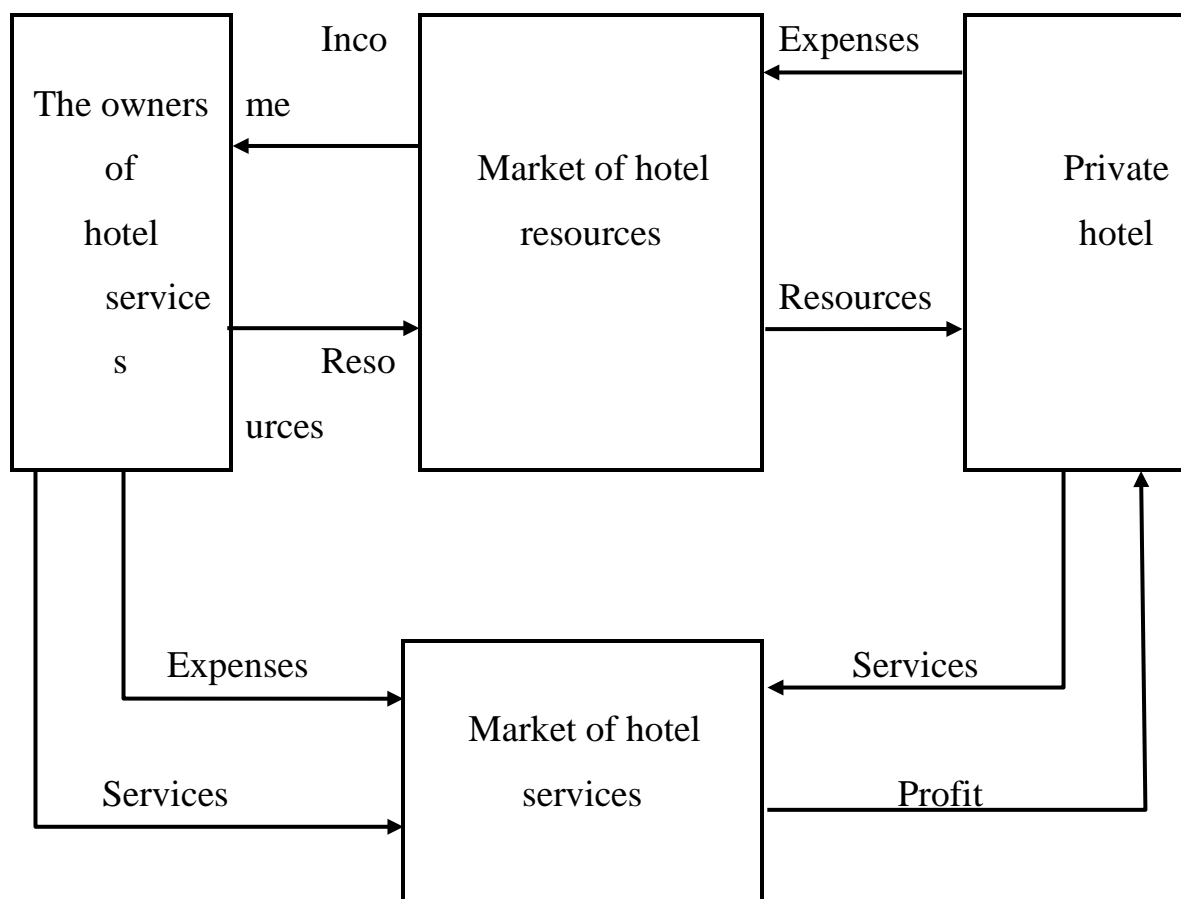


Fig. 1. The circulation of capital private hotel companies

- capitals identical to the quantitative and qualitative expression, located in different geographical areas or belong to different owners, may have a variety of opportunities for our own attraction to the provision of services, and therefore a different value;
- mobile capital in its essence. For this reason migration of capital for the provision of services in another widespread (for example, more cost-effective) is permissible. In connection with that in the Donetsk region the granting of hotel services is highly profitable, the tourist industry of this region is very attractive for its own and foreign investors (with the help of direct or portfolio investment, the purchase of tourist industries, which operate, or independent access to the regional market of capitals);
- the value of the investment in the provision of hotel services can be changed as in the larger and the smaller side (using the same investing or «pumping» of the capital), with a direct impact on the condition and growth of the provision of services;

– capital at the expense of their participation in the process of providing services and creating additional value to form a capital, which can be used in other production processes. This process can be roughly defined as the diversification of the capital, in which one investment with a time of a new capital, which is in the basis of other production processes [5].

Therefore, any value, becoming capital, should be involved in the provision of services. In the production of a tourist product the capital is formed from:

- cash (the owner of the hotel or attracted), which are spent in the stages of the provision of hotel services;
- objects of the material world, which are directly involved in the provision of hotel services (such as office and office equipment for a private hotel, or the building and furniture for the hotel);
- intangible assets that do not have a real expression, but are able to determine directly the level of profitability of the hotel business in the region (e.g., brands, trademarks, creative ideas or images). The turnover of capital in the provision of hotel services is determined by the main characteristics of the tourism as social and economic phenomena: the investment character of the provision of services and seasonality. The investment nature of the provision of hotel services is the need for a prior capital investments and their further «freezing» on the term from several weeks to several months depending on the type of current production operations.

Therefore, one of the main issues of management of own capital of the hotel is the determination of the optimal capital structure. Here and in the future, under the optimal capital structure, we will understand that ratio of own and borrowed funds, which maximises the market value of the hotel.

N. Shevchuk offers to include a process of search of the optimal capital structure for the management of its formation [6], however the process of determination the optimal capital structure should take place immediately prior to the stage of its formation (increase or decrease), and since the choice of rational correlation of own and borrowed funds depends on many external and internal factors, the analysis of the optimality must be performed periodically. And therefore, formation of a method

for determining the optimal capital structure is a separate process and one of the components of the effective management of their capital.

The investment nature of the provision of hotel services is defined by the necessity of prepayment of many tourist service providers and, in contrast to the purchase of services in other than tourism spheres of activity, without the accompaniment of a simultaneous provision of services.

First of all, the payment of services of hotels in the holiday season is available (and often in full) in April-May (that is, for one-two months before the start of the sales of travel packages for the summer); charter flight requires its full or partial prepayment before the start of a bright red advertising campaign of the tourist package.

And what is more cost effective than the provision of hotel services, the more severe the terms of the prepayment exhibited suppliers of hotel services. So, hospitality, manufacturing require «freezing» of cash for a certain period, during which the sales of finished hotel services can not be. The hotel owner is forced to invest their own working capital and for quite a long period can not receive any profit for the sake of maximum profitability of work for the forthcoming summer or winter tourist season [7].

Therefore, the provision of hotel services is also characterized by its seasonality, then there is substantial variation in the provision of services and sales during the year. Usually in the provision of hotel services there are two seasons: summer and winter [8]. In our opinion, offseason (this is the high production volumes and sales) is considered to be the autumn and spring holidays, which exist in society, holidays and weekends.

The study showed that, depending on the speed of the turnover, the industrial capital is divided into fixed and working. To the basic capital of the hotel industry we can refer buildings, constructions, equipment, communications devices and communications. This long-lasting capital, components, material-technical base of the tourism product, its total circulation are calculated in years [9].

The value of the basic capital, in our opinion, is transferred to the rendering of hotel services in parts, to the extent of depreciation of its assets. After the sale of hotel services, included in the services the costs of a fixed capital is accumulated in the so-called depreciation fund, at the expense of which its compensation is made. This part of the production of capital provides a full range during one cycle, and its value becomes the value produced for the time cycle of hotel services, returning to the owner in the form of money with a certain amount of profit. Comparing the definition of an investment character of a hotel of production and working capital, it can be assumed that the presence of considerable capital is required for successful dealing of hotel services, because of the returning of assets described seasonal investments are made in the production process. Due to the existence of hotel services of significant working capital at the owner the process of production of the hotel product becomes maximally profitable [10].

Thus, hotel production requires the presence among its factors - capital, which in equal measure may be cash, tangible and intangible fixed and intangible assets. Based as on the role of the working capital fund in the process of the provision of hotel services, as well as on the specifics of the hotel production, it can be argued that for the most successful and cost-effective production of the hotel product a substantial working capital is required, otherwise a modification of the hotel production comes or reduction and stabilization of the rate of profit with each cycle of capital-turnover.

On the basis of the foregoing, it can be noted:

- that if the absence of factors of services indicates complete inability of granting of hotel services, their presence is not a guarantee for prosperous and profitable activity;
- that the circulation of capital in the provision of hotel services comes out twice a year, that is the length of one full rotation (from the moment of investment working fueled by the moment of receiving the maximum possible profit) is an average of six months (the first revolution - from March to October, the second - from September to March).

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**DYNAMICAL IMBALANCE OF INTERESTS AS A FACTOR OF EU
EVOLUTION**

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Introduction Internal contradictions, which are to some extent the objective phenomenon during progressive development of the union including formation,

repeated expansions of borders and processes of deepening of integration, has been reproduced almost constantly for several decades of existence and development of processes of integration within the European Community, and later within the European Union. Accession process to "the main kernel" by groups of the new members, who are initially different (sometimes very significantly) from this kernel in economic, political and in civilization aspects, makes objective and most obvious basis of tendencies of heterogeneity and unevenness of development within the EU. Certainly, special relevance to this subject is given by discrepancy of tendencies of post-crisis evolution of world and European economy. The special problem of evolution of the European Union is made by specifics of the southern and East European states, whose development is considerably behind economic power of Western Europe. From the moment of accession of the states of these regions into structure of the European Union, it began to have obvious problems in connection with difficulty of management of so extensive and non-uniform block. Thus it should be noted that major factors of revival of heterogeneity are caused by the same deep reasons, as unification tendencies. Economic successes of integration group on the basis of mechanisms of unification generate incentives of expansion of this group and aspiration of the external countries to join it. Despite overcoming the direct consequences of global crisis, a problem of contradictions and unevenness of development within EU not only didn't lose the relevance, but in some respects even more became aggravated. First of all, it belongs to problems of eurozone crisis, to threats of some countries possible withdrawal from the union, to disagreements concerning formation of the budgetary pact. Of course, processes of integration promoted realization of considerable advantages of the united European countries in all spheres of interactions. On the other hand, initial and, subsequently, deepened heterogeneity of the integrated countries generated reproduction of discrepancy of interests. The mechanism of their solution turned into an important factor of transition from one stage of integration to another, higher one.

Main body The first stage of contradictions and unevenness of development in the EU correlates with 1950s and is characterized by an incommensurability of economies of "the big three" and Benelux countries. Initially the Netherlands, Belgium and Luxembourg were pioneers of the West European integration. In 1951 this group, which had been created at the end of the war, became a part of the forming European Coal and Steel Community, and in 1957 three monarchies became members of the EEC, having maintained own integration institutes.

As it can be seen from the table 1, the states of Benelux countries had the best starting conditions of integration from the point of view of welfare of the nation in comparison with so-called countries of the "big three", and lag of Italy was already outlined during this period.

Table 1

GDP per capita of six founding states of EEC in 1951 (in US dollars) [1]

Country	GDP per capita
Belgium	5,346.00
Italy	3,425.00
Luxembourg	8,382.00
Netherlands	5,850.00
West Germany	4,281.00
France	5,221.00

As for joining of the small states to EEC, the obvious contradiction between clear economic benefit and probable infringement of sovereignty was outlined. On the one hand, economic integration gave enormous advantages in the trade and economic sphere as a whole, but, on the other hand, it is necessary to consider some features of the current situation. Out of countries, which have signed the Roman Treaty, three states – Germany, France and Italy - are the large European powers, participating nowadays in G8, having an enormous potential of regional leaders and even great world powers (like France under de Gaulle). At the same time, three other countries are members of the Benelux countries. They, obviously, created contrast in

respect of significance and relative insignificance as national states. It was one of the reasons of preservation of group the Benelux countries (the organization exists even today).

Fear of economic uncompetitiveness concerning "giants" of integration (these fears were especially characteristic of Holland, which had great historical ambitions of the sea and trade power and possessed the largest ports in Europe) became another reason for concern of so close integration. However, as a whole, these concerns were groundless and the countries Benelux countries found the competitive niches, using advantages of open borders. So, Holland only strengthened its positions as a trade power and became the most important sea gate of the European Union. Thus, in this contradiction of "big" and "small" countries of Western Europe it became clear that much more important for integration compatibility is not the total amount of gross domestic product defining the status of the great economic power, but existence of the advanced industrial economy which can be expressed as a percentage of sectors of economic activity.

The following significant stage of manifestation of contradictions within development of the European Union is connected with 1960s and is characterized by so-called "balance of the asymmetric dualistic center". It is necessary to notice that in respect to this period, it is a question not so much of contradictions, but about specific "asymmetric dualistic balance". Within the 60th years the European Economic Community wasn't enlarged by new members, and was developing in areas of integration deepening and remaining at the level of 6 participants. The sense of the term of asymmetric dualism is a designation of Germany and France as a double center of the European integration, in which each of two leaders had the "asymmetric" front of leadership. The western Germany, demoralized after World War II, could overcome post-war crisis and show surprising growth rates of economy thanks to intensive support from the USA in the form of Marshall Plan and successful monetary reform [2]. Besides, Germany could hold positions in a number of technologically capacious branches, transform its economy and, thereby, remain among the world economic leaders. Apparently from table 2, since 1950th years,

Germany had one of the strongest economies of the world, surpassing France by GDP growth rate.

Table 2

GDP of Germany and France (million dollars) [3]

Country	1950	1973
France	220,492	683,965
Germany	265,354	944,755

At the same time, despite the announcement about "the full sovereignty" of Western Germany in 1955 and its joining to NATO, British, French and American armies continued to be deployed on German territory; the contingent of the USA was especially large. Thus, the political role of the Western Germany remained insignificant, in spite of huge success in economy (in 1973 FRG was the 4th economy of the world, making 5,9% of the world GDP). In 1960s the role of the German economy in Europe grew sharply. If in 1958-1959 years the share of Europe made up 27% of the German export, this share grew almost twice and reached 50% by 1972 [4], also due to the measures noted in table 3.

As a result, the Western Germany, being recognized "the EEC locomotive" in the economic area, was often characterized by a formula «economic giant-political dwarf».

At the same time, the second not less important center of the European integration, France, had radically another situation. Being one of four winner countries, it was considered by right as the great power, one of the most powerful in the world. Despite the beginning of process of the decolonization which led to loss of Indochina, failure during Suez crisis, granting of independence to the African colonies and heavy and ineffectual war in Algeria, France succeeded to refrain from deep crisis thanks to the well-known general and the hero of the French Resistance Charles de Gaulle who came back to the power in 1958.

Table 3

**The main stimulating measures of the government of the Western Germany
in 1950s — at the beginning of 1960s [5].**

1950	February	1st program of support of workplaces' creation
1951	April	Decrease of income tax rates
	June	Increase of general tax burden
	December	2nd program of support of workplaces' creation
1955	October	1st program of conjuncture support
1956	June	2nd program of conjuncture support
1960	During the year	3rd program of support of workplaces' creation
1961	March	Increase of Deutsche Mark exchange rate

Having managed to settle the Algerian crisis and having adopted the constitution of the Fifth Republic, de Gaulle carried out considerable changes in domestic economic policy. Resolute strengthening of armed forces, first of all, by becoming a nuclear power and carrying out nuclear weapon tests in Africa in 1960 became another serious success of France at this time. After re-election in 1965 de Gaulle struck two powerful blows to the American hegemony by refusal of dollar as world currency, thereby having laid the foundation for crash of Bretton-Vudsky system, and having declared withdrawal from NATO that was carried out in 1966. Besides, economic and organizational and administrative contradictions led even to refusal of France in 1965-66 of participation in EEC.

At the same time, the head of France attached importance to the European integration in a broad sense, first of all, as an alternative to "Anglo-Saxon NATO". De Gaulle fulfilled historical reconciliation with Germany, declared need of construction of Europe "from the Atlantic to the Urals", having made defiantly 11-days visit to the USSR.

Nevertheless, despite obvious military and political leadership in continental Europe, France was not so strong as Western Germany in economic sphere. Such

"power division" in leadership of integration processes between the Western Germany and France allows to speak about the phenomenon of "balance of the asymmetric dualistic center" and lets distinguish 1960s as a separate stage according to the consideration of unevenness of development of the EU countries.

The stage of the 70th years is connected with the first expansion of EEC to nine members, by inclusion in the structure of Great Britain, Ireland and Denmark and contradictions in connection with the British claims for a special role, though, according to the table 5, the British economy had not the fastest growth rates from 1950 till 1973.

Table 4

GDP of the states of EEC including the first expansion, million Dollars [6]

Страна	1950	1973
Belgium	47,190	118,516
Great Britain	347,850	675,941
Denmark	29,654	70,032
Italy	164,957	582,713
Netherlands	60,642	175,791
France	220,492	683,965
West Germany	265,354	944,755

This event was preceded by the period of coexistence and opposition of two integration groups: EEC and EFTA (European Free Trade Association). EFTA was created as EEC counterbalance, and Great Britain was economic and political leader of the association. However the unwillingness of deepening of integration and a free trade zone as a final stage of planned integration, probably, was one of the reasons of relatively slow development of the North European economy which was a part of EFTA. At the same time, Great Britain could already take a maximum of benefits from intermediary trade between powerful and numerous economy of the countries of

the British Commonwealth and the European states entering EFTA at this stage of integration. Now accession to EEC became the purpose of English policy. After de Gaulle's resignation the question of membership of Great Britain became on the agenda again. The USA and Great Britain sought to limit the French influence in EEC, and the USA inspired British in respect of their accession. However the position according to the entry of Great Britain into EEC caused split in society. Many people considered that it undermines foundations of traditional British way of life, weakens traditional ties with the Commonwealth countries, moreover, the majority of English politicians emphasized paramount importance of the «Special relationship» between England and the USA and need of maintenance of a key role of Britain within so-called Anglosphere as a whole. Besides, British stipulated the nonparticipation in the European agricultural policy. Thus, together with expansion of European Community borders the quantity of contradictions increased.

In 1980s there was the first time when the states, whose standard of living and, at the same time, and level of economic development rather strongly differed (was much lower), than in traditional countries of Western Europe, were admitted to EEC. It is a question of Spain's, Portugal's and Greece's joining. These South European states only in 1970s were freed from dictatorship and now sought to strengthen the democracy, having connected itself with uniform Europe by the ties of union. EEC, certainly, sought to secure the southern borders against emergence of new uncontrollable regimes. However there was a threat that unevenness of development of the Western and Southern European economy will lead to washing out of a common market, its inverse transformation into a free trade zone.

Besides, the candidate countries complicated an economic situation in the agricultural sphere, selling the production in sectors where France and Italy had monopoly. Moreover, Spain passed the period of industrial revolution whereas the coal branch and ferrous metallurgy were in crisis in the community countries. At the time of the accession to EU Spain lagged behind Germany, France and Belgium on one third, and of the Netherlands almost twice by GDP per capita; the same indicator for Greece was 55-60% from level of leading EU countries, and Portugal was behind

the leaders more than by 2,5 times [7]. This expansion, thus, forced the European countries to allocate for the first time considerable funds for gap reduction between the backward countries of Southern Europe and other participants of a common market.

The further considerable stage of strengthening of differentiation of development and contradictions within the union is connected, on the one hand, with acceptance of a single currency (formation of the eurozone) and EU expansion to the east. It is dated for 1999-2008 (from euro acceptance prior to world crisis). The contradictions concerning formation of the eurozone, are connected with the fact that not all EU countries agreed with new currency or could at once (as Greece) adopt it. The result was that for the first time narrower, united as the currency union, group of the countries appeared in the very European Union.

Great Britain became the center of resistance of euro. Its attitude towards any plans on the integration deepening, proceeding from continental part of Europe, was traditionally cautious. Britain obviously saw infringement of the national sovereignty in such step. Besides, it possesses one of the strongest currencies in the world - pound sterling; that's why there is no need for Britain to be integrated into the eurozone. The similar position was taken by Sweden and Denmark. And up to now 10 members of the European Union aren't part of the eurozone (7 of them because of their discrepancy towards Maastricht criteria that does emphasize unevenness of development in EU).

One more direction of the contradictions existing in the last "pre-crisis" years (which is still unresolved), is contradictions of "old" and "new" members. In even greater degree noted factors of heterogeneity began to prove after joining to EU of Eastern European countries. The majority of them (according to relative indicators of economic development) dropped behind leading EU countries to much higher extent, than the countries of Southern Europe. In 2004 German GDP per capita made up 33167 US dollars, Greek one – 23841, while in Poland - only 6606 [8].

One of the generalizing macroeconomic indicators reflecting heterogeneity of an economic condition of the countries, and also contradiction between the core states

and the periphery, between old and new members of EU, is the sum of contributions to the European budget or grants from it. In 2010 pure contributions of the main donors were: Germany – 8,8 billion euro, France – 6,5, Italy – 6,1, Great Britain – 3,9 billion euro; while net - to recipients it was listed: To Poland – 6,1, Greece – 3,1, Portugal – 2,1, Romania – 1,7 billion euro. The subsequent financial crisis in Greece, as we know, not only brought the help sums to hundred billions euro, but also threatened self-preservation of the eurozone and currency bases of European integration [9].

As for Great Britain, this country plays a special role in induction of internal heterogeneity of EU owing to its traditional opposing of a dominating axis Berlin-Paris. Uniqueness of a role of Great Britain is caused by a peculiar dualism of its geoeconomic and geopolitical functions in the modern world. On the one hand, this country keeping up the traditional special economic and political relations with the USA, acts as a necessary element of global Anglo-Saxon system (defined in certain cases as a new "Anglo-Saxon empire"). However, on the other hand, – Great Britain, certainly, acts as one of the local centers of economic influence within the EU. In previous years it was visually shown due to special position of Great Britain on a currency problem – it didn't only join the eurozone, but also stimulated positions of the so-called "eurosceptics" that are guided by preservation of currency independence of the certain countries. Refusal of accession to the budgetary pact became the most striking last example of a role of Great Britain as the country initiating tendencies of heterogeneity within EU.

Conclusion

Thus, the dynamic disbalance of interests during the whole period of EU evolution made the most important impulse of development of the mechanism of conflicts resolution, and now is one of the factors of uncertainty of further prospects of this integration group. Nowadays Germany and France form the real center of resolution of economic difficulties. Their financial power, aiming at integration deepening, its high-quality improvement allows to predict optimistically the eurozone and EU future, even despite financial difficulties of so-called «PIGS»-countries.

At the same time, the tendency of unification continues to play a dominating role in the European integration. Even the groups of the most backward countries maintain the general dynamics of leveling of the economic development. Under such conditions the aspiration of the leaders of each state, which is a part of EU, to find the political consensus, is especially important in modern difficult conditions of the European debt crisis.

Certainly, there are various options of further developments in modern conditions of crisis of the eurozone which vary from rather painless to the obviously negative. However the majority of experts are inclined to regard the current situation not as a collapse of the European currency system, but as a natural crisis of growth caused by considerable territorial expansion, overlapping of internal and external contradictions, so-called "dizziness from success".

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Creating a Combined University as an Instrument for Solving the Problem of Higher Education in the Region.

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The paper highlights the problem of mismatch between the higher education system and the prospective trends of regional socio-economic development, using the example of Vologda region. For solving the problem of higher education, it proposes several steps of creating a combined university.

Keywords: region, system of higher education, labor market, combined University.

Contemporary development of the society requires a new system of education, that is an innovative educational system, and the economy has a demand for graduates with high value-volitional competencies, who can provide a passionate leap into the world of post-industrial society. Training of highly qualified personnel, who is able to meet the needs of the labor market of Russian Federation, is hampered by several problems, such as rigid structure of educational programs, fractional, extremely specialized training programs, low educational and professional level of graduates, employers' dissatisfaction with the quality of educational services etc.

Vologda region also has a number of negative phenomena, concerning the subsystem of higher education, which reduces the efficiency of regional scientific and educational area:

– First, there is a mismatch between the needs of labor market and the actual release of qualified professionals (concerning specialties). This is most clearly expressed in such branches of economy as manufacturing and health care (in which demand exceeds supply by 5 and 17 times respectively).

– Second, there is a mismatch between universities' training of qualified personnel and long-term economic plans of the region. The quantity of qualified specialists, who graduate from higher educational institutions, is much lower than industries of the major economic clusters require. At the same time, human resources of these industries and clusters influence the development prospects of regional economy.

– Third, quality of the professional training, offered by the higher educational institutions of the region experiences a decline, which happens because of low educational level, performed by the youth who enter universities of Vologda. According to the ranking, conducted by the HSE and based on average Unified State Examination results, performed by high school students who have entered Russian universities in 2010, Vologda State Pedagogical University has taken the 148th place, the Vereshchagin Vologda State Dairy Farming Academy is on the 357th position, Cherepovets State University has taken the 258th place (the first position has been taken by Moscow Institute of Physics and Technology (MIPT)[2]).

Problems in the field of higher education in the region indicate the need for reforming the subsystem of higher education, using both international and Russian experience. Analysis of the experience of the organization of higher education has shown that it would be preferable to carry out such reform by merging universities and creating a competitive higher educational institution. Optimization of regional higher education system by merging the university structures can be carried out according to the two general models:

– Establishing The National Research University, which allows to conduct a wide range of basic and applied research and to ensure effective transfer of technology to industry;

– Establishing the Federal University, which provides integration of science, education and industry, and allows to put the results of research and intellectual activity to practical use.

In 2012 Institute of Socio-Economic Development of Territories of RAS has designed several measures, which are necessary for creating a combined university and its development in Vologda region. The main steps are: forming the project groups, that involve representatives of universities, regional authorities, and academic community for organizing the university; obtaining the status of an autonomous institution; issuing a decree on the establishment of the university by the Ministry of Education and Science; designing the charter of the combined university and its adoption; designing the development programs of the university for the period until 2020 on the regional and federal levels; obtaining license for educational activity; engaging the leading experts; completion of modernization of educational standards and training programs, which is necessary to meet the requirements of employers, creating research and education cluster on the base of the university.

As a result, the higher education system of the region will be supplemented by some new elements (see Fig. 1).

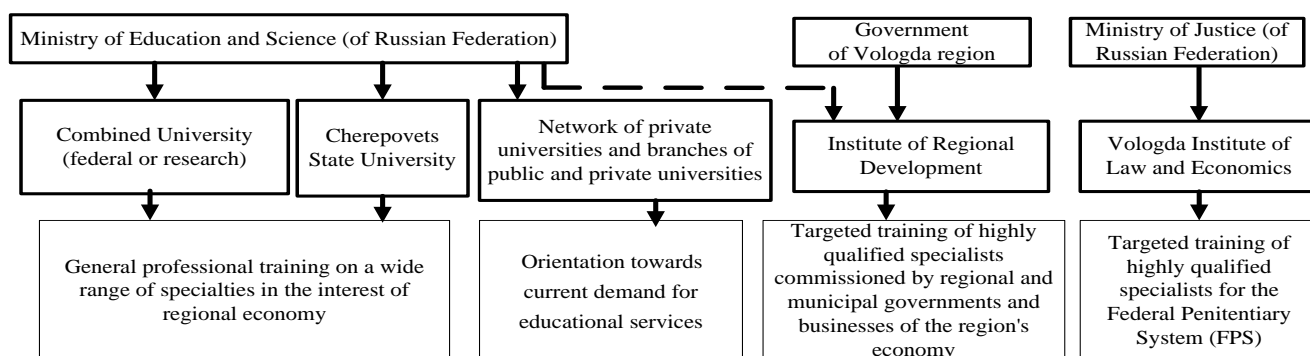


Figure 1. The system of higher education in the region after the optimization measures

Thus, creating the Combined University, the system of higher education in the region will meet the objectives of improving the competitiveness of human resources and the attractiveness of professional training for the school graduates of the region.

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**THE WAYS OF OVERCOMING THE CRISIS OF ENGINEERING
EDUCATION**

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In this report we describe some ways of overcoming the crisis of education. The criteria which adequately show the economic essence and social significance of higher engineering education are formulated that makes it possible to work out scientific and methodological basis of transferring it to self-financing.

Keywords: globalization, crisis and market in the system of education, the criteria for quality and effectiveness rating of education, innovation, human capital assets.

In 1950- 60-s the crisis of educational system mainly caused by the shortage of financial provision involved all the countries. The reforms of education which took place afterwards affected all forms and types of education. In particular professionally oriented education obtains the public recognition as a counter to the ordinary university one. One of the most important ways of disaffiliation with the

crisis is to take into account the demands of the industry in specialists with different capabilities. And the other one is to make higher educational institutions learn earning money themselves. [1].

But the crisis is not always the result of financial shortage, more often it is the result of undervaluation of the role of education and its significance in humanistic oriented social progress.

During the last two decades at numerous discussions about development of education held abroad the globalization problems take the most important place. The content of globalization comprises individual and social problems which expand to the level of the panhuman ones. Such problems if not timely being solved cause crises, each of them can lead the mankind to disaster. The most dangerous of the world crises is the one of the educational sphere. Its extraordinary danger lies in being the factor for all other panhuman crises [2].

Searching the ways of overcoming the crisis by the higher education involves comprehension of recessionary occurrences in education as well as revealing the main contradictions typical for traditional training process this allows determining the causes of thwarting its further progress.

In the works [3-6] the reform conceptions of different near and far abroad countries having been analyzed it was determined that the crisis of education and its structure is attached to the lack of the market among the education field, science and industry. In fact for the lack of the market nowadays satisfying the economic content and social significance of technical education in particular there is no exact and fast relationship among the market participants (object and subject of ownership) of education field, science and industry, therefore the educational grant, credit or a student's tuition fee have an impersonalized character.

On the other hand this impersonalized earned money is kept within a higher educational institution without having reproduced a socially useful product so the money is headily swallowed up by inflation. This is a true smashup. As the result of this in the public production field the increment of newly created value doesn't occur.

Thereby the money invested by the government doesn't return into its treasury saying nothing of the profit.

It is such a cost-plus but not deficit or residual funding of higher education is the crisis cause in education not only in our country but also in the world.

Actually human reserves turn into substantial human capital assets provided their pledged potential is brought about the final results of their activity in the form of commodity or money. Then using the K. Marx's classical formula

$$\bar{D} - T - \bar{D}^*, \quad (1)$$

it is easy to show that it is essential to observe a condition for workable integration of the education system, science and industry, for their switchover to the market relations: the activity of a future engineer and a lecturer as well as the higher educational institution in whole must be closely connected to the most important technical and economic index numbers of production in particular to the student's fee and the manufacturer's profit. Where \bar{D} – tuition fee, \bar{D}^* - *economic* effect obtained by a graduate of a polytechnic university after manufacturing application of his graduation project, and $(\bar{D}^* - \bar{D})$ – manufacturer's profit.

From this it follows that the relationship among technical education, science and industry is dialectic! Therefore education and other branches of industrial complex can not develop separately. Nothing but by means of the market in educational field, science and industry technological progress can be joined to the industry with a fail-safe driving belt. It is in this case the interrelated and interdependent integrity “education-science-industry” will cooperate and push one another to accelerated development thereby making the way to prosperity.

Thus the formula (1) shows that the main disadvantage of the economy of the current continuous education system - “life-long education for all” is the lack of the market and market mechanisms of management in the field of education, science and industry that causes e.g. such utterly unwished negative occurrences like crisis of education or other troubles of criminal character [5].

For increasing economic responsibility for the results of work of higher educational institutions, educational field, science and industry there is a need in the

market promoting development of business initiative, enterprising, competitiveness when various patterns of ownership can exist and thereby giving the opportunity for formation of a creative, reasonably and positively thinking individuality of future.

For creation of such a market in the field, for example, of technical education, science and industry their factual integration is needed. To provide this it is just enough to take education and training of specialists to the credit – return financing mechanism that guarantees realization of intellectual work as the main material factor of economic and social progress and provides the working basis i.e. particularly human basis of “smart” economy. Under the circumstances the decisive criterion of human “capital assets” estimation and survivability of a young specialist will be his practical training.

Actually in the current circumstances student’s activity at the university finishes with the defense of graduation paper and getting the diploma of a qualification, as the result of this the technological, economic and the market relationship between a higher educational institution and an enterprise breaks out though it ought to be carried out via a young specialist’s work at the enterprise. The lack of this relationship between a higher educational institution and an enterprise is firstly violation of the main principle of continuous education system - “life-long education for all”. Secondly breaking off the market relations among the participants of educational field, science and industry leads to the loss of management market mechanisms of their synergy.

Nowadays money invested by the state in education and training of a specialist loses its dynamic, mobilizing, modifying and other encouraging properties within the system of education itself without motivation of both student and tutor’s activity.

The changeover of the educational system to the market relationship allows assessing the quality and effectiveness of higher vocational education considering all specific educational acquisitions of an individual on the personal level as well as on the social- state one by means of economic methods

It follows from the analysis of the formula (1) specifying technological and economic relationship among education, science and industry that the ratio of

manufacturer's profit - $(\mathcal{D}^* - \mathcal{D})$ to the tuition fee and training of a young specialist – \mathcal{D} it is easy to obtain the following criterion for final result of educational activity assessment of a higher technical educational institution graduate:

$$\hat{E} = \frac{(\ddot{A}^* - \ddot{A})}{\ddot{A}}. \quad (2)$$

Let us formulate this criterion taking into account the features of individual and educational paths of training young specialists.

1. Science is a knowledge system about the world, research sphere aimed to obtaining new knowledge about the nature, society and thinking. Hence science is man's activity on generation, classification and verification of knowledge but engineering is the activity on its intaking for manufacturing products related to satisfy public higher demand and improvement of people's life. That is why the young specialist who was engaged in research or the issues of creating new machinery and technologies during his study at higher educational institution having introduced the results of his research into production and after his having paid off the expenses for education at the cost of his earned profit deserves a qualification of Master of sciences (or research engineer).

2. Let us assume that a student of a higher educational institution was occupied with the matters of improvement of the economy and production management and achieved economic effect at the enterprise at the cost of handling, distribution and reshuffle of work force and proper labor organization and hereafter paid off his expenses for education at the cost of the enterprise's profit. In this case it is necessary to give the young specialist the qualification of a manager (or managing engineer).

3. If the graduate failed in introducing the results of his research into production at a stated time he deserves the qualification of an operating engineer. Such a young specialist must defray all his expenses himself by virtue of his earnings. For such an indolent graduate higher education will be fee-based. So the graduate must know that any enterprise wherever he works will be holding back the money out of his wage until he cancels the credit. Thus the graduate that failed to turn his knowledge, skills and experience into commodity must suffer expenses.

The criterion (2) is multipurpose. It may also be used for assessing the quality and cost effectiveness of any individual's entrepreneurial activity who is engaged in innovation activity.

Thus consolidated profit ratio of a higher educational institution from the implemented research works of its graduates, educators and engineering employees into production to its total cost for research work and R&D work can be used as the criterion of assessing the quality and effectiveness of a higher polytechnic educational institution in the market environment:

$$\hat{E}_{\text{ääç}} = \frac{\sum_{j=1}^n (\ddot{A}_j^* - \ddot{A}_j)}{\sum_{j=1}^n \ddot{A}_j} . \quad (3)$$

So the formula (3) can be used as the measure of quality and performance of engineering education at the national level.

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Raspopov P.S.

CRISIS MANAGEMENT EVENT OF INDUSTRIAL ENTERPRISE

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The article discusses the basic problems of strategy and tactics of crisis management production company. The complex and the sequence of strategic and operational activities of the implementation of crisis management.

Keywords: crisis management, anti-crisis program, strategic measures, operational measures model.

At the stage of Ukraine's transition to a strategy of growth by domestic enterprises are forced to improve their methods and management techniques. The main purpose of the operation and development of each enterprise is achieving and maintaining acceptable limits of actual changes in its level of competitiveness. Dynamic changes in the internal and external environment of the enterprise, the objective need to ensure a sufficient level of competitiveness in terms of market regulation mechanism put forward demands to the depth of analysis of the economic activity of the enterprise, quality, timeliness and completeness, reliability of management decisions that are formed and accepted.

The dynamics of economic development of industrial enterprise in modern post-crisis economic conditions largely depends on the stability and the absolute value of financial results. After all the negative effects of the economic recession continues to affect the decrease of profit, growth loss of industry, which greatly weakens their economic potential and safety activities, reduces the effectiveness of the economic

process. Therefore, the solution is relevant to the task of developing and implementing effective managerial measures which is aimed to crisis management.

Attention to the issue of crisis management is given in the work of such scholars as I. Ansoffa, I.Blanka, V. Vasilenko, V.Hryaznovoyi, V.Katkova, N.Minayeva, Ye.Mnyh, V.Kovalova, L.Lihonenko, O. Tereschenko, Z. Shershneva and others. However, as studies have shown in the present conditions, it is necessary to improve strategic and operational measures for implementing crisis management of industrial enterprise.

The consequences of the economic crisis on domestic industrial markets particularly acute quiriесе to the need for improving strategy development and prepare for the next phase of growth. Thus, the general recommendations for improving domestic enterprises strategies include improving all strategic set, for example, corporate, business and functional strategies of enterprises.

The process of removing enterprise from crisis should not occur randomly and haphazardly, it must be properly organized and coordinated. Understanding these axiomatic truths causes of determination key documents that should be developed in the process of crisis management.

In general, crisis management can be possible described as a type of management that follows principles of commitment, comprehensiveness, usefulness, continuity, effectiveness, flexibility, efficiency, rationality. Present characteristics are the typical properties that provide the possibility of developing and implementing relevant and effective anti-crisis program [3, p.31].

N.V Tulenkov [4] suggests that in general, any management of the organization should be crisis that is built on account of the risk and dangers of crisis. In the most general form under crisis management should be considered a control that prevents crises in the economic and financial activity

According to this definition of crisis management must be carried out at all stages of the life cycle of industrial enterprise, according to which requires appropriate anti-crisis measures.

Thus, the main objective of crisis management is the development and implementation of primary measures for neutralization the most dangerous factors, which heavily influence the final phenomenon that leads to crisis.

The complexity of the problem of strategy and tactics of crisis management is that, on the one hand, strategic decisions aimed to prevent crisis, they should be adopted and implemented in the early stages of management, when the process of moving to the crisis is not yet cumulative nature and therefore more did not no-reversed. On the other hand, the decisions made at the early stages, are based on very weak and therefore not always on reliable alert about emerging unfavorable trends. Tactical decisions, in contrast to the strategic, taken on the basis of more complete and accurate information that reflects the current state of the system. However, the time for a radical overhaul of the system to prevent crises or very little, or not at all. [2]

The main documents that have developed within the enterprise crisis management is an anti-crisis program and plan of anti-crisis measures.

Crisis Program - a specially prepared an internal document that systematically describes the list of major events that will be implemented by the company, its business units and functional services in order to achieve this goal - removing enterprise crisis [1, p. 129].

Formation of anti-crisis program is among the most critical and important issues, because informed choice of anti-crisis measures provides enterprises with output of the crisis with minimal losses as soon as possible.

Anti-crisis program is developed on the basis of the monitoring of internal and external environment of the industrial enterprise, which provides:

□ implementation of a comprehensive diagnostic results of economic and financial activity of the industrial enterprise, to study the dynamics of yardsticks (output, income, expenses, profits, assets and capital, as well as profitability, liquidity, turnover, financial stability of the enterprise);

□ determination of the scope, structure and period of repayment of external financial obligations;

identify the main causes of the crisis and the deepening of enterprise development;

evaluate the extent and possible consequences of further deepening of the crisis and the period of a situation of bankruptcy;

assessment of internal capabilities of enterprise localization and overcoming the crisis [1, p.235].

Given the characteristics of manufacturing enterprises and the results of the diagnostic evaluation of their crisis management and specialists should be justified strategic alternatives to the crisis: a survival strategy, a strategy of stabilization or growth strategy.

At this stage of the implementation of selecting one of the above anti-crisis strategy, detailing ways of its formation in view of the problems (hazards) and weaknesses that were identified in the diagnosis of crisis, given the relevant research areas that need to be made, taking into account the specifics and the depth of the crisis state, every industrial enterprise.

Given the theoretical foundations of strategic management and practice of industrial enterprises to implement measures to overcome the crisis, we have proposed a model selection and development of anti-crisis strategy manufacturing plant (Fig. 1).

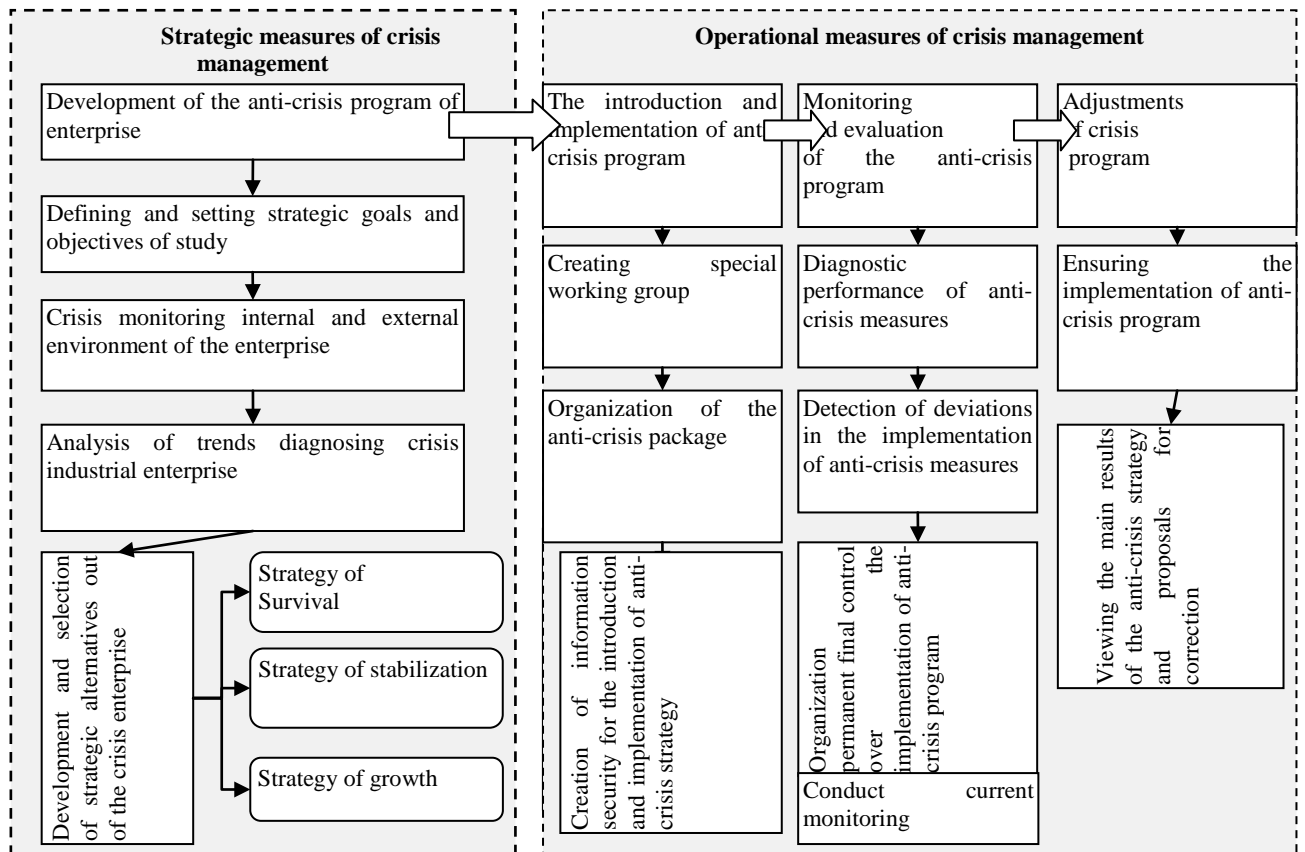


Fig. 1 - A set of strategic and operational measures for the implementation of crisis management for industrial enterprise

The proposed model reflects complicated the interconnected strategic complex and operational measures, each of which is subjected to a single purpose, goals and objectives related to the implementation of anti-crisis policy of the enterprise, and its elements can have both protective and aggressive nature, the use of which will allow the industrial enterprise in crisis is not only to solve the problem of survival, but also realize the prospect of sustainable growth.

Thus, the strategic complex and operational activities of the anti-crisis program is designed to address a list of issues, which is a tool to achieve the objectives of crisis development and manufacturing facility to ensure its existence in the long run.

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Raspopova V.A

**DEVELOP BASIC WAYS OF INCREASING THE EFFICIENCY OF
BUSINESS PROCESSES BY CONSTRUCTION OF THE BALANCED
SCORECARD**

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The article describes the business process management in unstable conditions and using the international experience of reengineering business process. In the paper is analyzed the main aspects of sub processes and constructed generalized BSC-model of enterprise.

Keywords: business process, process management, analysis, sub process BSC-model.

Economic situation in Ukraine and the modern market economy requires a major revision of the principles and mechanisms of management at each company. Currently, the management system of nearly all businesses has a distinct functional orientation. The idea of representation the enterprise as a set of business processes and management of its activities - as business process management began to spread in the late 80's. The best companies in the world started to solve these problems for themselves and proved in to practice the importance, effectiveness, efficiency and progressive transition to customer-oriented production and process-oriented structure of production. This trend has led to the inclusion of management processes in the

criterion for receiving the most prestigious awards in the field of business management.

Currently, the world-class company's using management processes methods in line with its strategy of quality management system. Using process-oriented approach to management, the process itself is distributed as a regulator of its component procedures, which focuses on real-market customer.

Selecting business processes, their analysis and further improvement - a huge reserve for increasing the company's competitiveness and efficiency of its work, this is what reflects the relevance of the topic today.

The issue of managing business processes involved such prominent foreign scientists as M. Hammer, J. Champy, S. Huh, T. Davenport, W. Kettynher, M. Robson, P. Strassman, C. Simon, D. Tong, F. Ulla, D. Harynhton, D. Short. Among domestic scholars noteworthy L. Balabanova, V. Baranovsky, A. Belarus, A. Voronkov, V. Gerasymchuk, B. Green, A. Trided, V. Andrienko, I. Markina, T. Scarce, N. Moskalenko, A . Nalyvayko V. Shepherds, A. Pakhomov, A. Sadyekova, V. Tupkalo, L. Frolovy, B. Holod, A. Schehelsku, Z. Shershnevy, O. Shubina, M. Chernenko etc. However, the presence of very significant amount of work, shows that almost no research devoted to determination of business process management enterprise in an unstable conditions and subject to international experience of business process reengineering.

Purpose of the article is to establish the basic ways to improve the efficiency of business processes through the use of modern tools of diagnosis.

Historically, the concept of business processes emerged as a response to the shortcomings of organic management, organized on a functional basis. Traditional management is divided into functional areas, with corresponding departments: production, accounting, finance, procurement, sales and so on. The fundamental inefficiency of such a system due to the fact that it pursues goals each individual or his unit, and none focused on the end result - to meet customer needs. Management based on business processes - is the way to solve this problem in a systematic way.

Business processes are designed to "break down the walls between units" and subordinate principal activities of the company, not local purposes

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Functional Enterprise Model includes many business processes, each of which plays a specific role in the overall mechanism of its functioning. The approach to the decomposition of business processes (business processes) in industrial enterprises that produces and sell dairy products available. [2]

To increase the possibilities for analysis, evaluation and suggestions for improvement of JSC "DMMZ №2" and optimizing business processes, they should be structured. To do this, business processes are grouped into three main groups (Fig. 1). Key business processes (KBP) covering production and refining their dairy products are aimed at making a profit. Auxiliary (ABP) and business process management (BPM) support the basic functioning, creating infrastructure for their effective implementation.

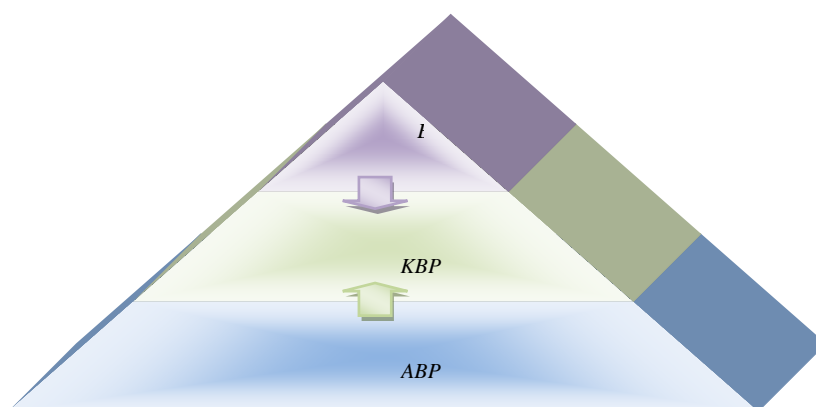


Fig.1. Model systems management of JSC "DMMZ № 2"

The main goal of article, as part of our research, is providing the effectiveness of key business processes of the enterprise by analyzing the current situation and outline future directions of its target for sustainable development.

Figure 2 presents the basic business process for JSC "DMMZ №2."

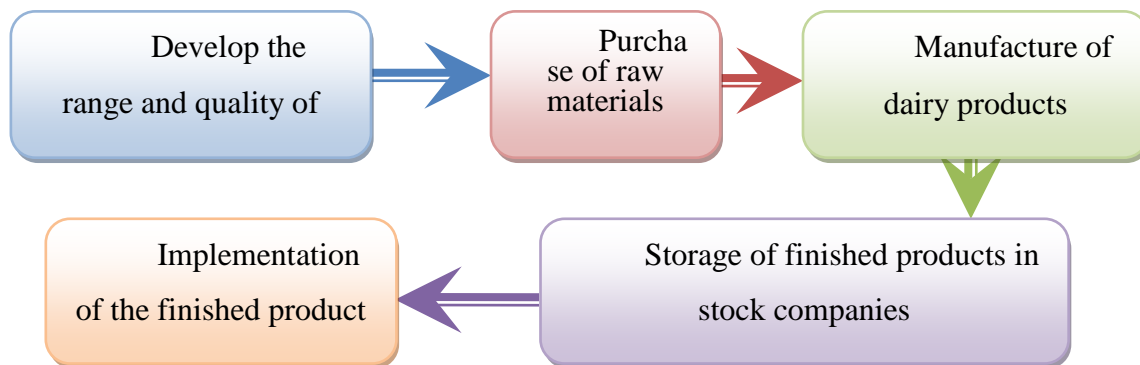


Fig.2. Key business processes of dairy production

After a preliminary analysis in our study of key business processes and identifying factors that affect the efficiency of sub processes is advisable to go to identify the main ways to improve core business processes. For this we use the method of construction of balanced scorecard.

Balanced ScoreCard (BSC) - a powerful tool for managing enterprise strategy, which considers its work in several perspectives, and monitors the effectiveness of not only financial performance, but also on the quality of customer service, human resources, information technology and other production processes. [3]. Our task at this stage of research is identify promising areas of enterprise development and consider companies sub processes that are comply to their needs.

As part of this system analysis of core business processes should be analyzed sub processes which are occurring in the enterprise, namely to identify parameters that most affect them and to calculate the efficiency of the enterprise on the basis of these indicators. Baseline data were taken from the financial statements CJSC "DMMZ №2. Data analysis furnished in Table 1.

Table 1

Analysis of major sub processes at CJSC "DMMZ №2"

Sup processes	Parameter	2010 y.	2011y.	Deviation (+,-)	Pace of change,%	Type of change, +/-
1. Development range and quality of products						
1.1 Working range products	Coefficient of novelty	0,16	0,2	0,04	125,00	+
1.2 Preparing for the introduction of new products	Assets	5,65	6,41	0,76	113,45	+
1.3 Introduction of new products and control	Coefficient latitude range	1,16	1,39	0,23	120,27	+
2. Purchase of raw materials						
2.1 Determining the need for raw materials	Stock of raw materials in days	43,2	54,3	11,1	125,69	-
2.2 Find the best suppliers						
2.3 Purchase of raw	Duration of inventory turnover	52,5	66,2	13,7	126,10	-
3. Manufacture of dairy products						
3.1 Processing raw transceiver hardware shop	Profitability of manufacture	0,04	0,6	0,56	1500,00	+
3.2 Manufacture of dairy products	The volume produced FP	268902,8	336301,9	67399,1	125,06	+
3.3 Handling of finished product	Total cost of production	231379	283218	51839	122,40	-
4. Storage of finished products in stock companies						
4.1 Receiving end products company	Rotation rate of finished products	72,4	286,1	213,7	395,17	+
4.2 Storage of finished products	Duration rotation FP	1,89	1,03	-0,86	54,50	+
4.3 Delivery of finished products from the enterprise	Stock FP in days	1,55	0,84	-0,71	54,19	+
5. Implementation of the finished product						
5.1 Selecting channels of distribution of finished products	Level of input intensities	0,9	0,7	-0,2	77,78	+
5.2 Sales of goods	The growth rate of revenue	53223	63855	10632	119,98	+
5.3 Monitoring	Market share	4	5,5	1,5	137,50	+
	Net profitability	0,03	0,14	0,11	466,67	+

Analysis of the results given in tabl.1 allows concluding about changes of parameters and their impact on the key business processes of the enterprise. Firstly,

the development of a balanced scorecard should pay attention to the following points of concern as the increase in supply of raw materials in the days and the period of their treatment by 26%.

This suggests that the increased amount of time for which the feedstock get to the stage of production. Also increased total production costs by 22%, but at the same output in the year increased by 25%, which is 3% prevents the growth of costs, so we can say that increasing the production cost is not a negative factor. These problematic aspects of enterprises refer to the "farm work" and affect the efficiency of production. Also in the enterprise during the reporting period there were also positive changes that have affected the performance of good sub processes. Thus, an important factor is the profitability increase in 15 times, indicating that the company was better planning their activities and optimized all production processes. Also, there have been positive changes in the storage and distribution of finished products increased growth sales revenue by 20%, over 45% decreased the duration of rotation of finished products and a 22% decreased input intensities of sales.

Table 2

Generalized BSC-model of CJSC "DMMZ № 2"

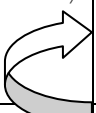
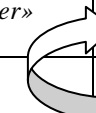
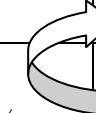
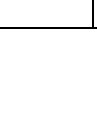
Perspective	Correlation CSF	Goal	Performance indicators	Target values for stabilization rate
"Finance Economics" 	Profitability	Rising profitability	Sales	20% annual growth for sustainable development
«Market/ Consumer» 	Customer Satisfaction	Product quality associated with its trademark	Diversification	20% diversification for sustainable development
			Market share that company occupies	37% annual growth for sustainable development
«Firm Activities» 	Accuracy of processes	Improving the efficiency of business processes, culture, production, efficiency of production and labor	Output	25% annual growth for sustainable development
			Total cost of production	22% reduction for the stabilization indicator
			Assets	13% annual growth for sustainable development
"Staff/ Infrastructure" 	Culture of producing	Improving staff qualifications	The level of staff qualifications	increase by 20% for development
			Percentage of turnover	decrease by 5% in order to stabilize
		Improving labor	The level of labor efficiency	increase by 20% for development

Table 2 represents general BSC model, where four main areas of business (finance / economics, customer / market farm activities, personnel / infrastructure) found for each CSF, objectives, performance indicators and target values for stabilization rate (if negative initial value), or for its sustainable development

In the framework of the Balanced Scorecard mentioned four blocks linked together strategic causal chain - skilled, motivated, united in one team members, using well-developed infrastructure (information systems, equipment, technology), provide the required system quality business processes. Streamlined business processes (low percentage of defects, fast order fulfillment and customer quality service support) ensure customer satisfaction; achieve competitive advantage and success of the company. Marketing success of the company, in turn, is the key to its financial success. Reverse chain model Balanced Scorecard spins in the opposite direction as follows: the causes of unsatisfactory values of financial and economic indicators to be found in the block "Market \ Clients" customer dissatisfaction means there are problems in the block "farm activities", and the roots of problems with business processes are in block "Staff \ Infrastructure" [4].

So, therefore, we have identified the main objectives and target values according to each of the indicators for each perspective of the development. In the next step we consider four more prospects of companies and find the problem of business processes that need to be addressed to improve their effectiveness.

The main purpose of Perspective "*Finance / Economics*" is to maximize profits. The main issue regarding this block is the question of how to evaluate company shareholders that success was achieved? An indicator that allows evaluating the effectiveness of the company in this area is the sales revenue. Increasing this parameter is one of the factors increasing the overall profitability of the business. During the year the rate of growth increased by 20%, therefore, for the sustainable development indicator company must ensure that annual growth in the plan period of 20%.

The main goal of Perspective «*Market/Consumer*» is to increase customer satisfaction, and the main question – how to evaluate enterprise customers to be able

to achieve long term goals? In this unit towards the goal is to expand the range and market share. Evaluate the effectiveness of the company in this area allow indicators such as market share, holding company and the parameters that characterize the range of products that the company produces. During the year the market share of the company has increased by 37%. Along with the 25% and 21% respectively increased rate of novelty and breadth of assortment. This is due to the introduction in the year of production of new production lines and manufacturing new products that expand the range of possible solutions.

The main goal of Prospective «*Firm Activities*» is to optimize all business processes which take place in enterprise. At this stage you need to pay attention to the issue, which process to give preference to meet the needs of shareholders and customers? The main indicators of the activities of the company in this area the volume of production and total production costs. As mentioned above, in the reporting year growth in output of 3% increase in production costs have warned that there is a positive thing. But there is a problem indicators that the company's management should be noticed is the increase in supply of raw materials in the days and duration of treatment by 26%. To stabilize this indicator is necessary to reduce it in the plan year by 26%

The main objective in the "*Staff / Infrastructure*" is to increase efficiency and organization in the enterprise. At this stage it is necessary to answer the question, what qualities should be allowed employees to achieve all the above-mentioned goals? Staff has impact on all, without exception, from business processes to develop the range of finished products and other blocks long-term development. Qualified personnel, as we see from the relationship between CSF in Table 2, are fundamental in achieving each of them, because the management is under the direction of development should focus on:

- The development of incentive programs;
- Organizing training courses, workshops and seminars.

Thus, a comprehensive analysis of the main business processes in the application of the Balanced Scorecard, which examines the activities of the company

in multiple perspectives, and monitor the effectiveness of not only financial performance, but also on the quality of customer service, human resources, information technology and manufacturing processes are done. At this stage of the study, we have identified promising areas of enterprise development and reviewed business processes that they represent. As part of this analysis system business processes was analyzed sup processes occurring in the enterprise, identified parameters that most affect them and the calculation of performance on the basis of these indicators. Information which is obtained as a result of the study, allows concluding that the management of CJSC "DMMZ №2" should be primarily given to prospective unit development "firm activities", namely the issue of management of raw materials for the regulation of their standards and to improving their turnover.

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Kravchenko O.S.

**EVALUATION OF OPPORTUNITY FOR COMPANIES BASED ON
S.C.O.R.E. MODEL**

*Donetsk National University of Economics and Trade named after
Mikhail Tugan-Baranovsky*

The article considers the main factors of the enterprise; defined milestones and grounded assessment tools capabilities of the enterprise for making the transition to the desired stage of development.

Keywords: development, model S.C.O.R.E , Ishikawa diagram, stakeholder map, Gantt chart.

The formation and development of the national economy determines the objective necessity of acquiring deeper knowledge and skills to practical use patterns of transformational change. Emphasis of the present stage of economic management is enhancing development in the Ukraine. In these conditions the actual problem solving is to ensure effective implementation of strategic goals, develop appropriate recommendations for management strategy economic streamlining of enterprises, given the changing market conditions.

Investigation of the process of enterprises development to pay attention to many domestic and foreign scholars, such as R. Akoff, I. Ansoff, V. Vasilenko, V. Verba, S. Hutkevych, R. Kaplan, T. Copeland, T. Koller, T. Mostenska , J. Murrin, D. Norton, R. Petukhov, M. Porter, M. Sychevskii, A. Strickland, A. Thompson, S. Shershneva, O. Rayevnyeva, O. Grebeshkova Fatkhutdinov R., I. Fedulova, Yu . Pogorelov and others. However, despite considerable interest from scientists to the problems of enterprises development, remain poorly understood, the issues associated with the assessment of capacity development.

Purpose of the article is to establish the basic steps and assessment tools of capabilities development.

The basis of operation of any socio-economic system to which the enterprise are objective universal laws such as the conservation law and the law of continuous development, explaining the essence and nature of the desire of the system to equilibrium and its stability. This balance has dynamic nature, as resulting from the change in equilibrium by overcoming not equilibrium states, that means the development of the system. Development is irreversible, regular changes as a result of which there is a new state composition or structure of the system, as well as quantitative (in the form of growth) and qualitative transformation on the basis of potential for improvement.

Development of a general principle of any socio-economic system is regarded as irreversible directional change. It is caused by the following factors [1, p.28, 2, p.15]: global processes of world civilization, scientific and technical progress, changes in the external and internal environment, needs and interests of society, demographic trends, environmental changes, economic crises, moral and physical aging and deterioration of material elements, cyclical process of macro and micro level.

Important role in the development of modern management in enterprises acquires information because it connects and integrates all elements of management.

Given that the activities of any company connected with the necessity of accumulation and processing of a huge number of different information (economic, technical, legal, technological, etc.), to meet the challenges of the enterprise one of the most important and necessary tasks is the ability to analyze and use this information at different levels of management: strategic, tactical and operational.

Based on the theoretical research can be argued that the whole development can be described as a transition from one state to another. Thus the possibility of any company limited by several factors:

- actual condition on a particular time (Symptoms-Symptoms);
- chain of cause-effect relationships that led to this state (Causes - causes);

- based on the goals of the enterprise relative to the desired state (Outcome - results);
- performance benchmarks (Effects - effects);
- existing strategic resources that can be employed to eliminate the symptoms and the causes and effects of achievement and (Resources - Resources).

In the process of development management, there are situations when you have to decide in a large amount of information. In addition, the task may be complicated by the limited time in which to make a decision.

To solve this problem can be applied technology neurolinguistic programming (NLP), which offers models and approaches that help to act in such situations [4]. These approaches are the product of analysis actions effective managers in different areas of the enterprise. Model S.C.O.R.E., based on the principles of systems thinking, complemented and enriched models NLP can greatly simplify the decision-making process regarding the development of the enterprise.

Model S.C.O.R.E. allows you to focus on collecting information of its certain aspects, pointing out the most optimal way of enterprise, allowing for the least amount of time and steps to effectively transition to the desired stage of development. Elements of the model are that the minimum amount of information to be collected for the study areas of enterprise development (Fig. 1)

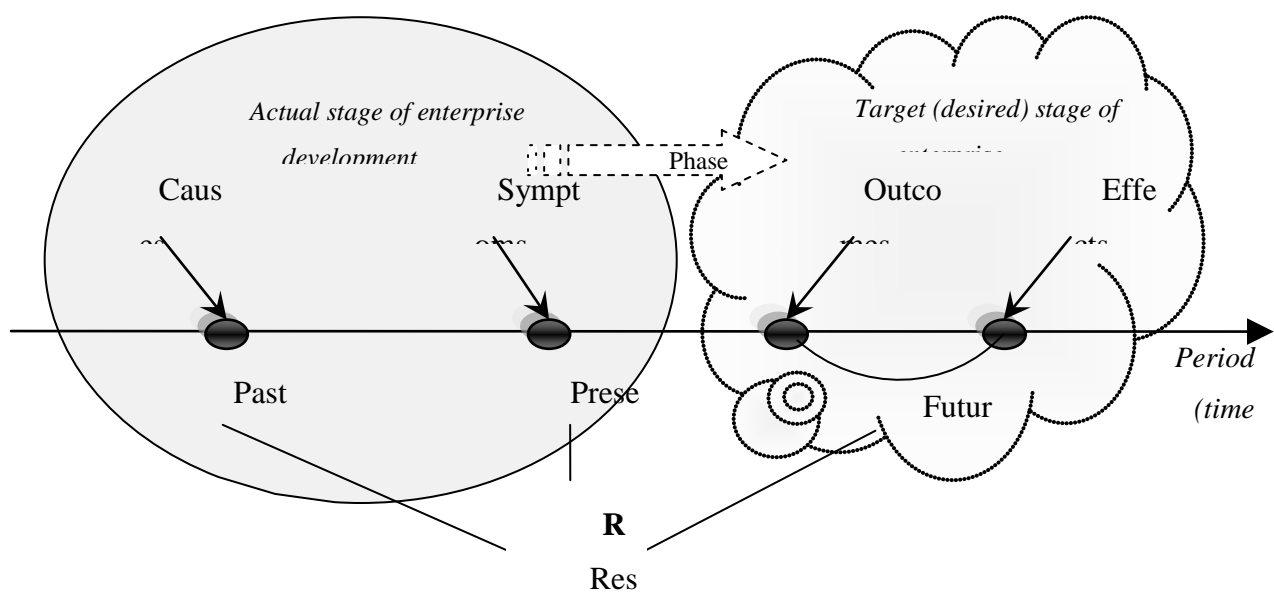


Figure 1 - Schematic model of S.C.O.R.E. for making the transition to the desired stage of development of the enterprise

According to the given scheme (Fig. 1), to make the transition from the actual stage of development on the coveted, must clearly trace the symptoms of this condition of the company (to assess the effectiveness of the current business model of the enterprise) and then analyze the chain of causation that led to the actual state (effective or ineffective), and then create an image of a desired future (form target state), check for the "sustainability" (comparing the "result" from "effects"), and after all these steps proceed to the analysis of available strategic resources which is necessary for the transition to the desired stage of development.

With the aim of identifying and illustrate not only the causes, but also causes in the point Causes (causes) can be used tool Ishikawa diagram on which is possible in a simple and accessible way to organize all the potential causes of the issues, identify the most significant root causes and to systematize that directly or indirectly affect the transition of enterprises from the actual to the desired stage of development [5, s.167].

At point Effects (Effects) is stakeholders analyzing - stakeholders (investors and lenders, states, consumers, employees, suppliers, debtors and other pressure groups). Stakeholders form the interconnected system, a kind of "web", which in some cases contributes to the development of enterprises in some time, and sometimes, on the contrary, limits transfer of businesses from the actual state of the target (desired). The analysis is based on constructing maps of stakeholders on which possible evaluation of the desired state of the enterprise which is based on the interests of each group influence.

Analysis of stakeholder's expectations can identify those factors and areas of development that without this often ignored. Meanwhile, they are essential for any business because ignoring at least one group of stakeholders may lead to the company being wound [3].

After determining the strategic direction of purposefulness desired development of enterprise selection is necessary to make the switch to the desired stage of development of strategic resources. This is the schedule of necessary changes of business processes, in which horizontal marked is problematic business processes and

vertical - the planned timing of actions to correct problems identified. With the aim of obtaining information on the timing and the time needed to improve business processes can be used Gantt chart, which shows that many changes in business processes can go hand in hand.

Gantt diagram is placed in the S.C.O.R.E. model between points Symptoms (actual development stage enterprise) and Outcomes (landing stage of development). As a result of the above characterized tools, enhanced S.C.O.R.E. model will be as follows (Fig. 2).

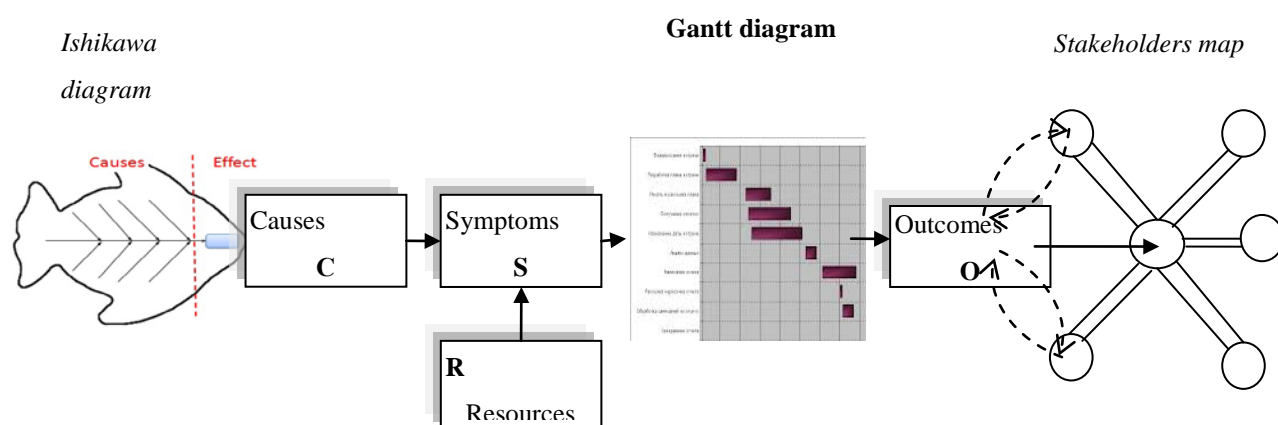


Figure 2 - Extended S.C.O.R.E. model to assess the capabilities of the enterprise

Thus, the S.C.O.R.E. model is an effective tool for assessing the possibilities of enterprises under different conditions of internal and external interactions of the enterprise.

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UDC 331

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Motsar M.M.

INTERNATIONAL ASPECTS AND PREREQUISITES FOR THE FORMATION OF DISTANT EMPLOYMENT IN UKRAINE

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In this article describe the distance form of employment and conditions of its implementation in Ukraine. Here is stated about impact of distance form of employment growth in international cooperation in solving many important problems, give the results research of questions the distance form of employment.

Key words: distance employment, unemployment, ILO, employers, employees, home office, international cooperation.

Today for many countries is acute problem of employment.

International Labour Organization (ILO) warns that the global economy is on the threshold of a new and more profound crisis of employment. Experts believe that the lack of jobs could cause social unrest in any country. This problem applies to Ukraine, where the number of only officially registered, jobless in September 2012 amounted 416.1 thousand. According to the State Statistics Service - the number of

registered unemployed in Ukraine in 2012 increased by 2.9% - compared to the same period last year. [3]

According to the ILO, at the end of 2012 in Ukraine, the number of unemployed will be 1.6-1.7 million. Employment rate, 15-70 years (ILO) in 2012 will be 59% of the population. According to the ILO, at the end of 2012 in Ukraine, the number of unemployed will be 1.6-1.7 million. Employment rate aged 15-70 years in 2012 will be 59% of the population.

Today, 4.7 million Ukrainian working illegally, that is receiving wages in envelopes do not have social security. In addition, about 30% of jobs in the economy connected with hazardous and harmful conditions. [4]

The instability of the labor market, the pension fund deficit, slowing growth in employment and the labor force in the manufacturing sector, the growth of hidden unemployment, the accumulation of excess employment, discrimination by age, regional location, lack of formal work experience; complexity for employed persons who have little children; not predicted wave cuts; every fifth Ukrainian looking for work for over a year against the high rate of development of information and communication technologies - all these factors are prerequisites for the formation of Ukraine remote employment (Work-at-home, telework, work at a distance, informal, not traditional employment and other names).

Distance employment, can make a major contribution to the development of international cooperation in solving many important problems: reducing social tensions by bringing people to the different types of work at home, overcoming geographic barriers - to effective transfer and application of knowledge and skills from one part of the world in another relative leveling of life, and others. Many unemployed can receive remotely task and receive income as wages for their execution, giving livelihoods.

Users of this form of employment may be practically all categories of the population. It is not only those who have restrictions on employment (invalid), people who can not stay away from home (those who care for the sick, children, seniors) in need of additional income, such work will be most useful for managers, web

designers programmers, business and technical researchers, translators, graphic designers, artists, writers, journalists, professionals rearing, copywriting, freelance, system administrators, engineers, architects, lawyers, analysts, managers and many other specialties. Today there is a huge number of customers. Work can successfully find on forums, websites, articles, hosting - providers, foreign firms can be partially implemented in enterprises where work etc. This form of work is beneficial for small private or family firms that provide legal, consulting and information services, and large companies for which not essential physical location of the head office and branches. [2]

This form of work is to minimize the cost employer including for office space on the works place, the passage of various medical examinations, research training, ensuring social package etc. And employer gets more effective workers, greater flexibility in the choice of personnel (from any location) and its quantity, availability of technology, low cost telecommunications technology (e-mail distribution, channel for useful information), etc. Increases productivity when employees are exempt from the minor meetings, work in a comfortable environment for them to have a free and convenient schedule, the company reduced the level of conflict, it is possible to manage an enterprise mode trips and vacations. Employees, on average, less tied to a particular employer, often changing work in connection with the transition to a more comfortable, interesting and lucrative. Reduce of the transport problem. For example, in some U.S. states, the law "On clean air", which provides significant tax benefits to enterprises that employ remote work because their employees do not pollute the environment, coming into the office on the cars, and work at home under federal law gives a substantial discount for paying property tax.

For workers negative in the remote form of employment is limited living business communication, permanent stay home for additional costs for teleconferencing, providing full connectivity and detailed elaboration of technical specifications, long term receiving money for work performed, the possible risks of fraud, some conservative society the difficulty in finding a job, not predictable results as well to know the specifics of the global market, the need for adaptation need to

implement additional measures to reduce the impact of the computer on the health worker to a minimum, etc.

All citizens have a chance and the opportunity to work for foreign firms not upon leaving abroad, such as America and Europe are experiencing an acute shortage of IT-specialists.

Table 1

Results research of questions the distance form of employment

Question	Answer of respondents
Do you know what is the distance form of employment?	«yes» - 51%
Is it possible to use the remote form of employment at your company?	«yes» - 68%
Would you like to work remotely?	«yes» - 88%
Do you have any conditions for work at a distance?	«yes» - 63%
What kind of employers you would prefer?	foreign - 75 %
What, in your opinion, the biggest drawback of remote employment?	risks in paying – 89%
What, in your opinion, are advantages of remote employment?	opportunity to plan working hours -71%
Which obstacles do you think the main?	unregulated -58%

Today, in Ukraine market telework inactive. There are a number of reasons. The most significant - the lack of an appropriate regulatory framework, including regulation of labor relations, taxation aspects, leading to the use of various detours in the organization of labor relations. The negative factors are differences of socio-political and economic situation in various countries, the differences in the scale of prices and their instability. One of the important directions of technology for remote work is to provide worker comfort "transparent" environment, such that when you work at home you can use the corporate intranet using its resources such as file servers, application servers, etc.

Among the measures to solve these problems was adopted Action Plan "e-Eyroe" based on documents of the European Commission - "Initiative e-Eyroe" and "employment strategies in the information society." A new strategic objective of

the European Community to 2015 declared the formation of the European intellectual capacity, improving information and telecommunications infrastructures, fostering innovation and structural reform of the economy, modernization of employment, the development of approaches to the European social model.

Despite the existing problems, such work is, in my opinion, will be increasingly important as the use of TCP / IP-technology is a modern and convenient way of remote employment in Ukraine.

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Papp N.V.

**REGIONAL FEATURES OF INVESTING ACTIVITY IN
TRANSCARPATHIAN REGION**

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In this study the features of investment in the Transcarpathian region. Reveals the impact of investment activity on the economic development of the region. Also,

consider the scope and importance of foreign investment in Transcarpathia. The factors that affect the economic development of the region. The measures to improve the economic welfare of the economically backward regions of the country.

Key words: investment, investment, investment activity, capital investment, regional development.

Sustainable development of each region separately and as a whole, the growth of their economic potential, improvement of living standards depends on many factors, among which we should highlight the most significant: increasing economic independence of regions, creating favorable conditions for their socio-economical development. Investing is a leading factor in economic and technological growth of the country.

The primary role of investment strategy for Ukraine and its regions defined by the leading scientists and by the law at the state level. One of the factors of modernization of the economy is innovation and investment growth regions' economy. Innovation is closely linked to the investment because investment is a direct carrier of innovation. Thus, the implementation of innovation policy in an unfavorable investment climate is practically impossible [12, 14].

The Problem that require timely solution is attraction of investments to Ukraine, which should be considered in the context of sustainable development of the country.

To the Mmodern researches of investment devoted to regional development are dedicated works of V. Geyets [6] B. Danylyshyn [2] M. Dolishnoho [3] I. Dragan [4] F. Zastavniy [7] O. Kirichenko [9] M . Lendel [10] V. Liubimov [11] L. Fedulova [15] and others. Currently are developed and used in practice many methodological approaches to assessing investment attractiveness of regions and the country as a whole.

The aim of the study is to analyze the regional indicators of investment activity of Transcarpathian region. The aim of the article is to guess value of the structure and dynamics and identify some features of investment in Transcarpathian region.

During the 2011-2012 years, the Government continued to solve the challenges of economic recovery and the creation platform on this basis for launching immediate systemic reforms. According to the state statute in general, in Ukraine in 2011, there was growth of GDP by 6.6 percent relative to 2010 [12].

The results of the industry for the year 2011 can positively measured the perspectives of the development of real economy in the current year, although the tempo of growth in industrial production slowed down and reached 7.3%.

This is mainly due to a rapid slowdown in production growth in export-oriented industries, despite the continued worsening, of foreign trade market situation that is characterized as low external demand for domestic industrial products, and the continuation of the downward trend of prices in the world of commodity markets.

In general, the increase in total foreign capital in Ukraine, with its revaluation, losses, exchange rate differences, etc. In 2011, amounted to 4.6 billion USD. [12]

As of 01.01.2012, the total amount of foreign investments that were brought to the Transcarpathian region with its revaluation, losses, exchange rate differences amounted to 349.2 million, that per one person is 280.2 dollars. USA (picture. 1).

In general, reducing the total amount of foreign capital, including exchange rate differences for the year 2011 was 15.2 million. USA. The investments came from 54 countries. The main investing countries of the regional economy are the United States, Japan, Austria, Germany, Poland, Hungary, accounting from 44.8 to 28.9 million. U.S., representing nearly two-thirds of the total regional volume.

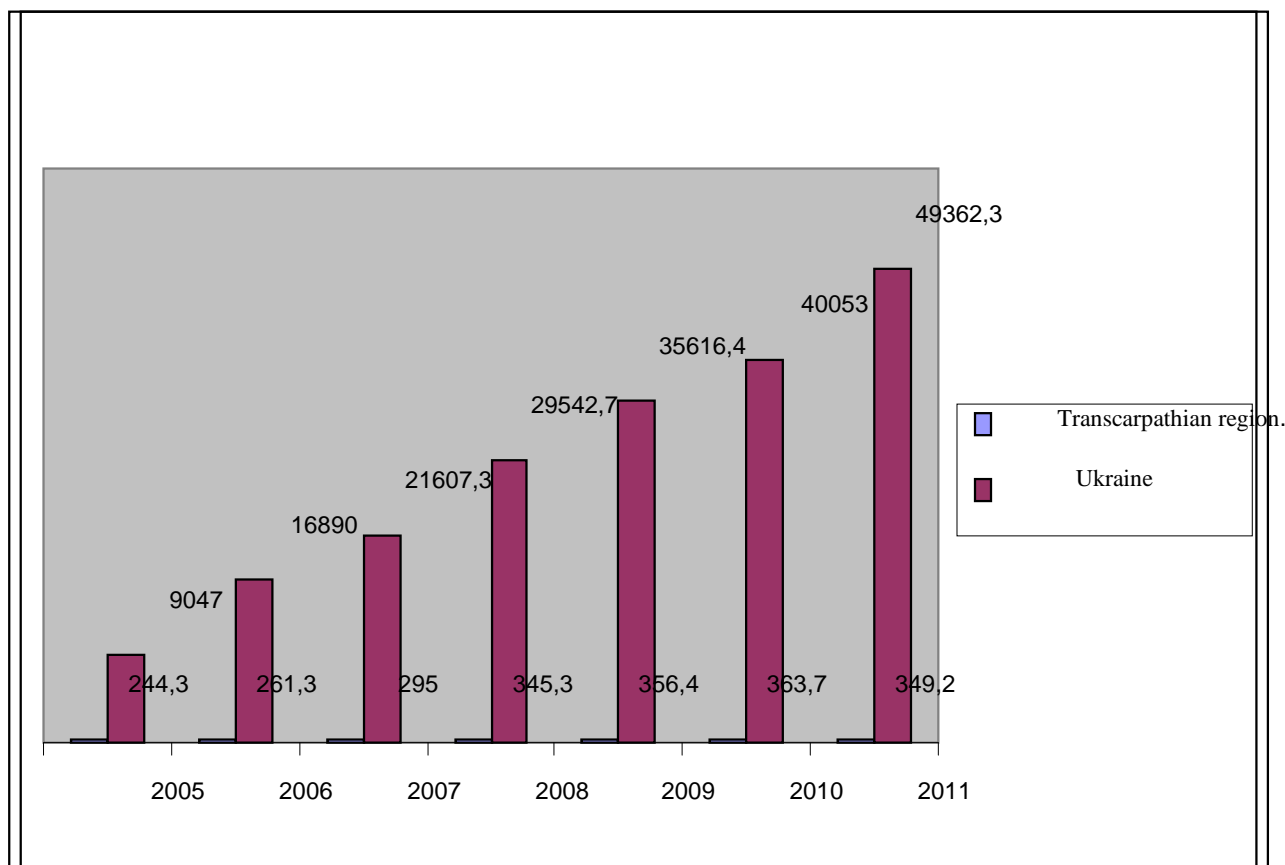
It's Formed attractive for the investor's image of the region - it is not only the spread and acceptance of positive information about the region, but also materially realized projects (implemented local infrastructure, successful business projects, etc.).

Analyzing the economic potential of the region, it is necessary to pay attention to the peculiarities of investment development in Transcarpathian region:

1. The historical legacy of the region is too independent of the historical development of Ukraine as a whole. Depending of the region to many government units, particularly in the recent past, belonging to the Czechoslovak Republic - the state with good democracy traditions and market economy. Therefore, even at the level of work at the traditions and mentality of the inhabitants of the region the market relations is understandable concept.

2. In Ukraine, there isn't another region that borders with four EU countries: Poland, Slovakia, Hungary and Romania and two regions of Ukraine - Lviv and Ivano-Frankivsk. In addition, not the last argument in favor of the region is extensive transport infrastructure and considerable experience in international cooperation.

3. The region already has a special experience with foreign investors.



Picture 1. Amount of Foreign direct investment, USD designed and calculated according to [12]

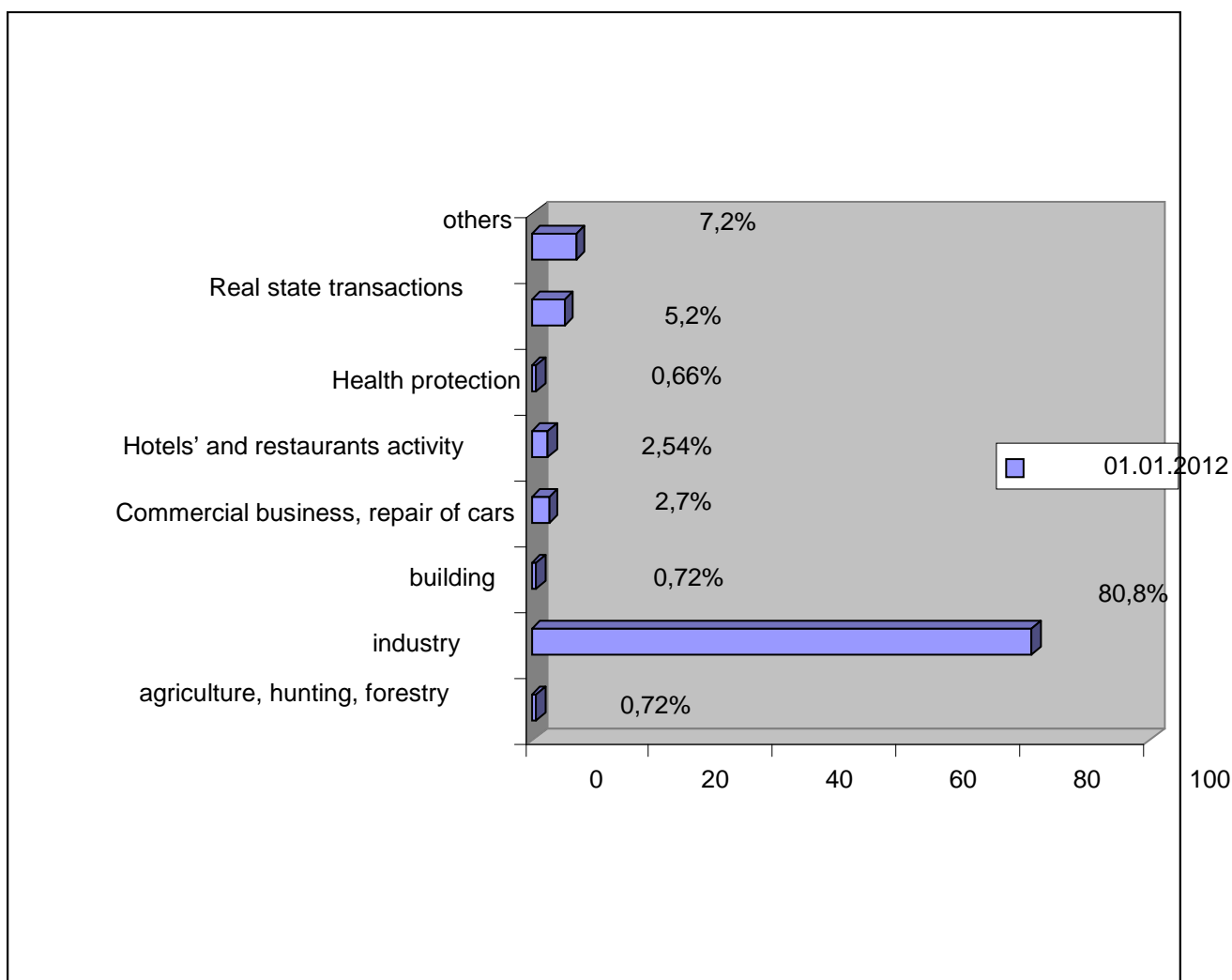
This is explained by the acceleration of investment activity after taking two specific, purely "Transcarpathian" Laws of Ukraine "about special investment regime of investment activity in Transcarpathian region" and the about special economic

zone of "Transcarpathia", which, along with other nationwide legislation, once t created a favorable climate for the work of foreign capital in the region.

Investments are directed into already developed areas of economic activity.

Significant amounts of foreign investment concentrated in the industry - 273.0 million. U.S. (78.2% of total direct investment), including Processing - 265.5 million. U.S. mining - 1.2 million. U.S. production of electricity, gas and water - 6.3 million. USA.

Among the processing industries the biggest investments invested in cars' produsing, electrical, electronic, optical equipment and vehicles - 93.5 million. US, in other industries - 65.2 million. U.S. food, beverage and tobacco products - 36,3 mln. U.S. wood processing and production of wood products, except furniture - 32,8 mln. USA.

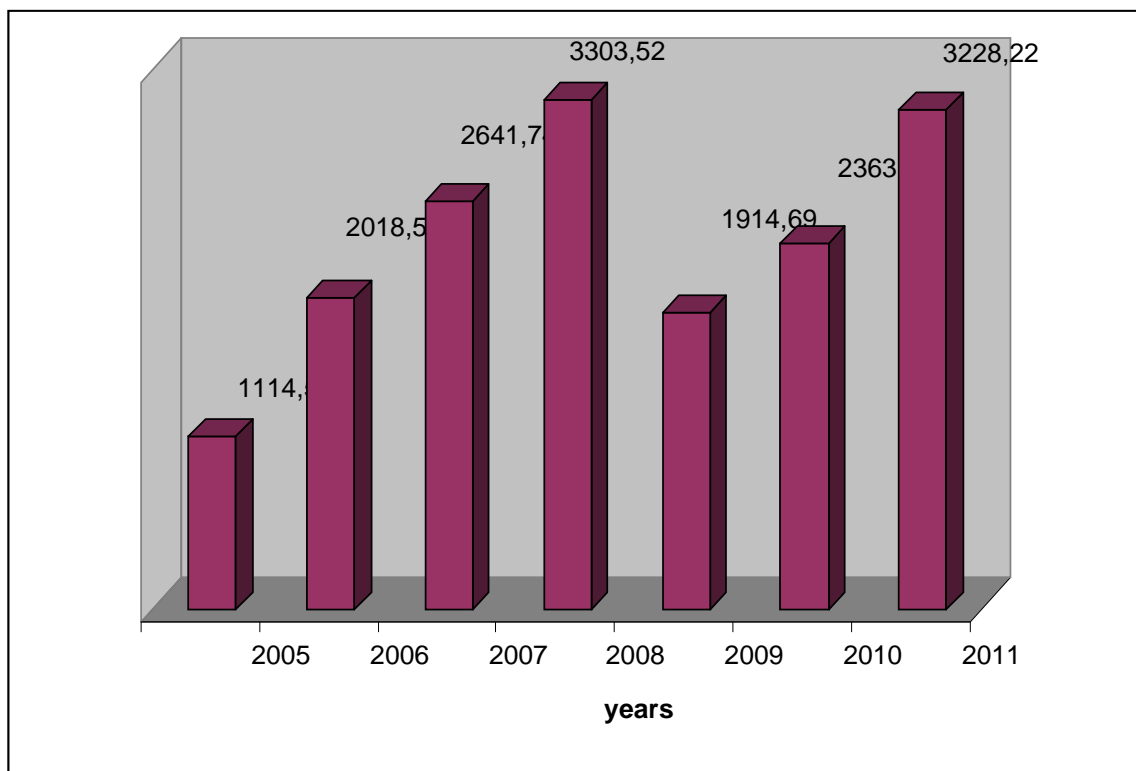


The enterprises of the sphere of transport and communications concentrated 8.5% of total investments, real estate operations, leasing, engineering and services businesses - 5.5%, trade - 3.0%, of hotels and restaurants - 2.6% (Fig. 2).

Picture 2 Distribution of direct foreign investments by the main types of economic activity (in% to total investment) designed and calculated according to [12]

The volume of investment into the main capital of enterprises in Transcarpathia in 2011 was 3228.22 million ..

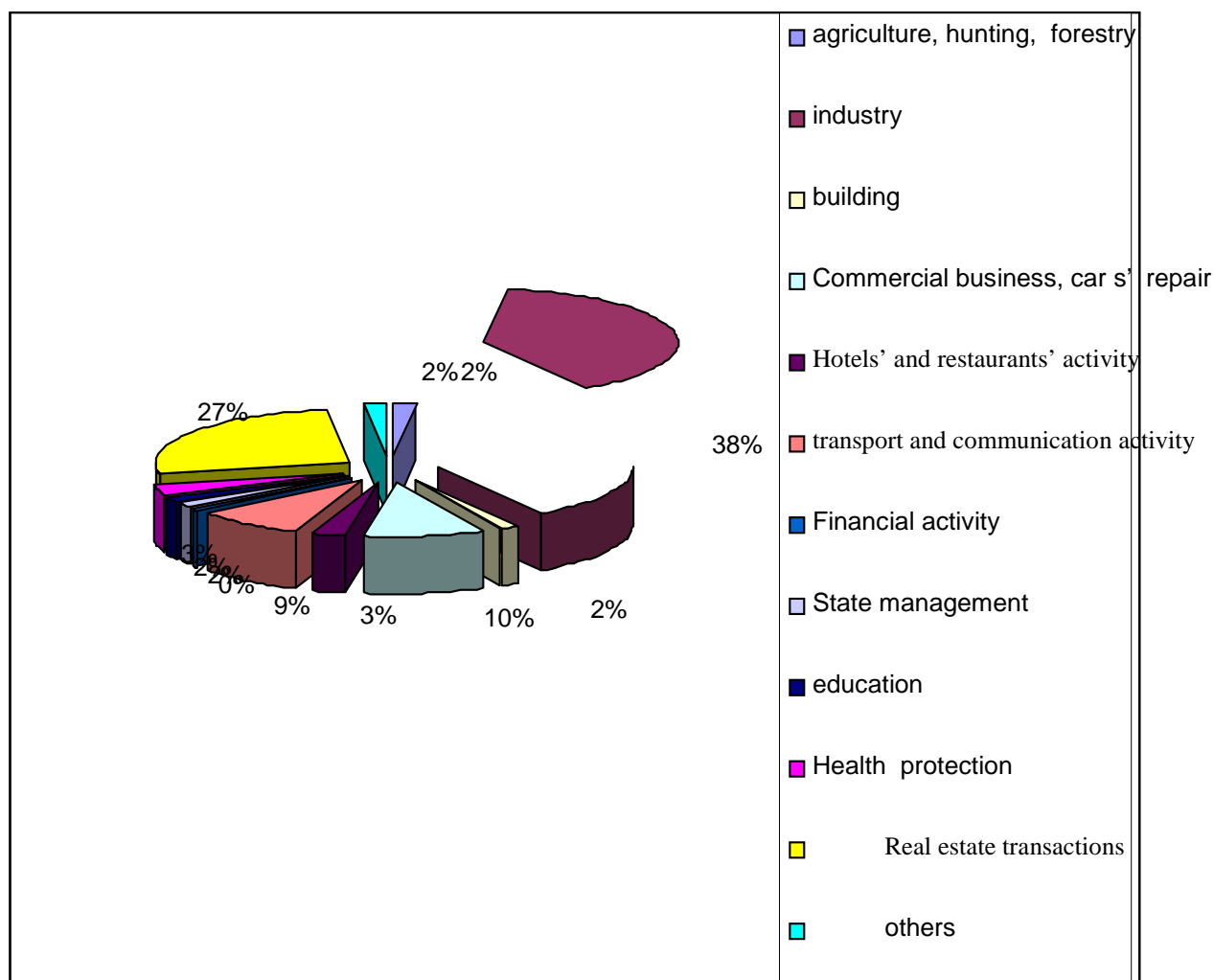
The analysis of the reclaimed investment in fixed assets in 2009-2011, also shows slowdown in their growth, indicating the potential risks of incomplete implementation and underfunding of investment projects in the future, increasing depreciation of fixed assets and reduce the competitiveness of the products (picture. 3).



Picture . 3 Investments in capital assets, mln. UAH designed and calculated according to [12]

Compared with 2010, the volume of investment in fixed assets in industry grew up to 29.9 percent. This is primarily due to increased of investments in the mining

industry and in the enterprises of production and distribution of electricity, gas and water, part of which was 40%. Investments in manufacturing industry increased to 7.0 percent (picture 4). The main source of funding for investment in fixed assets still be their own funds of enterprises and organizations, from which in 2011 totalled 1,097.2 million UAH .. A part of involved and borrowed funds, including bank loans and other borrowings, foreign investments in total investment amounted to 126.5 mln. UAH or 3.8 percent of total.



Picture 4. Distribution of assimilated investments in fixed assets by sectors of economic activity (% of total) designed and calculated according to [12]

Due to state and local budgets mastered 7.8 percents of investments into fixed investment. The part of public funds for the building of their own homes was 22 percent of all investments.

Such structure of funding investments in fixed assets, including dominance in her contributions on their own businesses, places dependent development of enterprises and their investment activity on their profitability.

So, in general, statistics and international investment position of the Transcarpathian region indicate that the region still be attractive for investments, while it is not aloof of the global processes and is sufficiently integrated into the world economy and eroded macro in foreign markets has its echo in Ukraine.

Prospects for the dynamic development of the national economy are largely determined by the condition and trends of the investment climate in its regions. Transcarpathian region is a region with low investment potential, but low investment risk too.

Analyzing above mentioned the following conclusions can be made:

1. There are a range of factors that influence the decision to invest: political, economic, social, efficiency, access to other markets and others. For the modern system of the country are characterized certain economic fluctuations: from rapid growth – to their considerable slowdown. But the basic pattern of present –it's a mismatch of the real socio-economic situation with the significant economic growth. The absolute volume of production seems to be growing, but almost has no effect on the market of consumption and the market of investment

2. Foreign investment is the resource, which in any case in short term, can gravely promote greater efficiency in the Transcarpathian region, and the improvement of social protection.

But a number of problems currently prevent the implementation of most investment projects and attraction of the foreign capital in the Transcarpathian region namely:

- Growth of retardation industry;
- A complex and contradictory system of taxation;

- Low educational level of business representatives on the concepts of investment policies and investment funds, effective writing of the project. Lack of access to specific information of broad business community

- Lack of dialogue between the government and the public, government and business - community;

- Obsolescence of environmental security in the region;

- Prevent of problems solving in such areas such as education, medicine, agriculture;

- Projects cost too much and it is difficult to find investors;

- Lack of incentives and mechanisms for attraction of investments;

- Lack of alternative sources of investment.

3. We believe that in order to more regular development of the regions it is necessary to activate innovation and investment activity through: targeting of production to inner market, the introduction of high technologies instead of material and energy, the production of native goods instead of imported goods of similar groups, improving the competitiveness of their products and so on.

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Khoma I.B.

**ASCERTAINMENT TRENDS OF RELATIONSHIP BETWEEN TYPE
OF FINANCIAL STABILITY AND DIAGNOSED AMOUNT OF ECONOMIC
PROTECTABILITY LEVEL OF ENTERPRISE**

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INTRODUCTION

Conditions of management that are prevailing at the moment at most industrial enterprises demand search and implementation at them of optimal methods of diagnostics and assessment of both financial and economic condition and control of their condition of current protective functions in order to accelerate the adoption towards them of effective decisions on stabilization of the situation. It is connected with the fact that not always diagnosed absolute financial stability of enterprise guarantees it the high level of integrated economic protectability both at the moment and in the short term. This fact requires substantiation with an application of quantitative methods in economics and more accurate understanding of the essence of the category introduced by us such as economic protectability of business entity.

The origination of the concept "economic protectability" and development on the example of strategically important for the state industrial enterprises of effective systems of diagnostics of their economic protectability for timely detection and if possible prevention in the future of weakening of their protection in multi-structured aspect of preservation in conditions of unpredictable market of moderately safe entrepreneurial activity allows us to refine financial and economic condition of enterprise and to assess its stability for some prolonged period of time. It will be expedient owing to the introduction of effective measures that would inversely

proportionally depend on quantitative measurement of diagnosed value of level of economic protectability of production and economic structure.

It should be considered that the economic protectability of industrial enterprise - is an economic category that characterizes at the appropriate business entity certain economic phenomenon or property based on a degree of lack of consequences of threats of influence of destabilizing factors of internal and external environments on the economic potential and the general production and economic activity of enterprise, which is engaged in financial and economic, production, and including possible foreign economic activity.

RESULTS AND DISCUSSION

Condition of economic protectability always correlates with satisfactory and unsatisfactory financial condition of enterprise that is reflected in degree or level of its economic protectability [1].

According to the Regulations on the procedure of performance of analysis of the financial condition of the enterprises that are subjected to privatization, only those enterprises which are characterized by stable liquidity, solvency and financial stability, as well as by sufficient availability of their own working capital and effective use of resources have satisfactory financial condition. In its turn unsatisfactory financial condition that fully guarantees enterprise the condition of economic vulnerability, is always characterized by inefficient allocation of resources and inefficient use of them, unsatisfactory solvency, the presence of overdue debt to the budget, on the wages, insufficient financial stability, that is due to unfavorable trends of development of production and sales of finished products.

As any other category “economic protectability” being dynamic in time, needs necessary diagnostics, that is the elaboration of the system of additional appraisal measures aimed at determination of the value of deviation of the fixed current functional protection of enterprise from the permitted level of the general condition of economic protectability first of all for modern industrial enterprise under conditions of its normal further existence.

Diagnostics is the process of recognition and determination of negative (critical) phenomena in enterprise activities on the basis of noticed local changes, established dependencies, and especially noticeable phenomena of current entrepreneurial activity [2].

In general such native and foreign scholars as S.N.Anokhin, T.G.Ben, E.M.Korotkova, V.V.Kulishov, L.O.Lihonenko, S.M.Marushchak, I.I.Nahorna, N.M.Syhitova, G.O.Shvydanenko and many others paid a lot of attention to diagnostics and assessment of financial and economic condition and security of enterprise [2-7]. However, not always they managed to clearly distinguish these notions, as well as to place emphasis on the process of diagnosing and assessment of namely separated economic protection of enterprise and moreover localizedly to combine its condition of economic protectability with a type of financial stability and vice versa.

Number of scholars limited with diagnostics of only financial condition of enterprise, putting before themselves the narrow task - to reveal only weaknesses in the current activities of business entity hat significantly limited the range of diagnostics of the condition of economic protectability of enterprise, the threats to which in their opinion were caused only by reasons of internal nature for example, by insufficient amount of available working capital, significant current reserves of the finished product and the direct dependence on the amount of short-term loans that would be reflected only on the type of financial stability of enterprise. Although they mostly depend on influences on the part of external environment as, for example, on the amount of investment inflows, on the level of competition in the market etcetera since internal environment in which enterprise operates, reaching the market first of all for realization of finished product, falls under different uncontrolled fluctuations of destructive impacts, that are reflected on qualitative functioning of business entity.

For example, L.O.Lihonenko [5] approaches to understanding of the diagnostics through comparing the research of financial and economic condition of enterprise for the reporting and base period of time that is through the research of the present and past condition of enterprise. However, he extrapolates the probable development of

various situations of business entity simultaneously in internal and external environment with the consequence of justification of measures concerning its financial recovery in the general system of management of production and economic structure, where the system is constantly dynamically improving and affects the growth of its market appeal.

In his time S.M.Anokhin suggested with the help of dispersive deviations and regression analysis of each selected economic indicator the technique of modeling and assessment of the main indicator of economic protectability of enterprise - financial and economic stability, in order to reveal acceptable limits when planning directions of preservation of stability and analysis of the major risk factors that affect it [3]. Yet, there have never been in native and foreign practice the unified method of diagnostics of even financial and economic stability, not to focus attention on protectability of enterprise, since most scholars held different opinion about definition of the term stability, not to mention its branch belonging, and absence of establishment of relationship between stability and the category "economic protectability" of business entity.

The need for diagnostics of category "economic protectability" for enterprise arises when there is a sharp key goal - to establish quantitative and qualitative characteristics of economic protection at fixed moment of time of enterprise functioning and its relationship with other properties of enterprise. It is easier to diagnose the condition of economic phenomena of enterprise that is characterized by "self-regulatory system of factors of production, financial and social character that can regardless of external influences and internal condition of business entity, due to mutual optimization of internal structure and internal relations, to ensure a stable financial and production and technological activity in order to meet public and social needs of both staff of enterprise and society as a whole "[8].

Just this is suitable for economic stability, particularly including also the financial stability of enterprise that as is known is classified into the absolute, normal, unstable and crisis. Therefore in general financial and economic stability of business entity, unlike the integrated category "economic protectability" is easier to diagnose

just using purely classical methods of financial and economic analysis by means of fairly limited number of key financial parameters and coefficients but the trend is not always stable.

Regarding economic protectability, these methods for its diagnostics are not enough, since it does not have a holistic self-regulatory system of protective factors in connection with the fact that it falls under ambiguous influence (either simultaneously in time, or not simultaneously of the totality) of various threats and in most cases not only on the part of the internal environment, where the indicator of their counteraction is usually actually the amount of economic stability and, above all, on the part of the external environment, the impact of which is not always timely and accurately subjected to diagnostics, regarding detection and control of destabilizing factors due to absence of perfect methods of diagnosing of their consequences: imbalance of income and spending of funds in the reporting period. This engenders an ambiguous relationship between the type of financial stability and the level of economic protection at enterprise that needs refinement and quantitative confirmation in payments.

The problem of diagnostics of economic protectability of business entity lies in the fact that all threats that affect the change of its condition with different strength of speed are subjected to full removal or at least partial neutralization since they spontaneously and quite chaotically in a certain time period under market conditions impact on the financial and economic condition of enterprise. These threats are usually hard to fix.

In general system diagnostics of economic protectability of industrial enterprise should be built so that at an early stages (as a consequence of systematic verification) due to purposefully introduced functional components of economic protection of enterprise one could detect (identify) and as soon as possible eliminate negative influence of different types of destructive factors. Thus, the category "economic protectability" closely corresponds with the need of its diagnosing and first of all in the structure of the financial and economic analysis of economic activity of modern industrial enterprise in the system of general economic diagnostics.

Significant deviations of number of financial and economic indicators from normative values may cause at enterprise initially normal economic loss and gradual decrease in level of economic protectability, and later, complete loss of the integrated economic protection if the measures of neutralization of negative factors on the financial and business activity of enterprises are ineffective.

Since the subject of diagnostics can be both qualitative identification of condition of object of management and its quantitative characteristics [9], at detailed diagnosing of economic protectability of industrial enterprise it is also recommended to classify it's according to the following types: qualitative and quantitative diagnostics of economic protectability.

High economic potential of industrial enterprise in this situation maximally correlates with its condition of economic protectability allowing in a prolonged aspect to save its rather high level. Under the economic potential we understand, first of all, the total ability of enterprise to perform economic activity aimed at achieving of maximally possible financial result provided ensuring high degree of financial stability and solvency [10].

In addition, it is possible to establish the correlation dependence between the value of each diagnosed level of the component of economic protectability of enterprise and the value of its integrated level of economic security. It is known that the correlation coefficient - is numeric characteristics of joint distribution of two random variables that expresses their relationship. In our case, it can be pairwise established correlation dependence between the level of innovative, financial and credit and investment protectability with integrated level of economic protection of industrial enterprise or its revenues and expenses, or planned and actual expenses that for it are the random variables, however, may have or may not have between each other the explicit functional relation. If the correlation coefficient is 1, it states that the specified values are connected by strict linear functional dependence, however, this moment does not belong to the establishment of a linear relationship between the levels of components of economic protectability and integrated economic protection

of the investigated enterprise, as well as planned and actual expenses of this business entity in the system of providing of comprehensive economic protection.

As is known, the range of the correlation coefficient ranges from -1 to 1, moreover, the more he is close to 1, the more dense is the relationship of two pre-selected random variables control of which becomes much more effective. Unlike the strict functional dependence the correlation is considered when one of the variables depends not only on the given other variable but also on a number of random factors the consequence of impact of which is a significant number of deviations from the normative values of the entire array of indices-indicators of integrated economic protection by introduced components of economic protectability of enterprise that systematically affect the result of diagnosed level of economic protectability.

Dependence between two random variables is manifested in the fact that conditional probability of one of them when the other occurs is different from the unconditional probability. Analogously, the impact of one random variable on another is characterized by conditional distributions of one of them at the fixed values of the other one.

When calculating and establishing of correlation coefficient that is larger in the value between the components of economic protection of enterprise and final productive value of diagnosed level of economic protectability the component, which is currently the most influential on diagnosed result, through which the current correlation dependence is established is automatically fixed. In future it can be the basis for a formation of a weighed control over condition of economic protectability of enterprise that can be subjected to effective management that will allow to correct in the dynamics the possibility of reaching of its higher level, maximally timely fixing and neutralizing the impact of threats of internal and external environments. The statement that the financial condition of enterprise, for example, with absolute financial stability not always gives a full guarantee of rather high level of financial credit and integrated economic protectability is confirmed. First of all, provided that the calculated coefficient of correlation between the levels of financial and credit protectability and levels of total economic protection at absolute value is smaller than

the correlation coefficient between the levels of innovative and investment protectability, respectively, with the calculated levels of integrated protection of enterprise. However the reverse statement is automatically carried out: at high diagnosed level of economic protectability of business entity approximate to upper permissible boundary of limit value, absolute financial stability is always fixed. This confirms the fact that the diagnosing of absolute financial stability of enterprise directly depends on increase of the size of current assets minus inventories. If their increase depends on borrowed working capital, this automatically reduces the level of economic protectability of business entity due to credit risk if at the reporting date the loan is not repaid, unlike the situation when an increase of working funds due to their own funds takes place.

The results of the researches according to real data concerning determination of the type of financial stability on the example of two industrial enterprises 1 and 2 are given in tables 1 and 2.

Table 1.

Determination of type of financial stability of enterprise 1 (thousand hrn)

	Parameter name	Years		
		2009	2010	2011
.	Noncurrent assets (HA)	108348	105699	112265,8
.	Inventories (3):	19841	33102	48352,7
.	Production inventories	6776	21258	23681,5
.	Unfinished production	7617	5932	13976,1
.	Finished products	5448	5911	10694
.	Goods	-	1	1,1
.	Ownership capital (BK)	117360	121713	141687,2
.	Short-term bank loans (K_6^k)	2741	-	-
.	Payables for goods, works, services (K_3)	13418	28138	35412,0
	$2009 : 3 < BK - HA + K_6^k + K_3$ $19841 < 117360 - 108348 + 2741 + 13418$ $19841 < 25171$	Absolute financial stability	X	X

2010 : $3 < BK - HA + K_o^k + K_s$ $33102 < 121713 - 105699 + 28138$ $33102 < 44152$	X	Absolute financial stability	X
2011 : $3 < BK - HA + K_o^k + K_s$ $48352,7 < 141687,2 - 112265,8 + 35412$ $48352,7 < 64833,4$	X	X	Absolute financial stability

Table 2.

Determination of type of financial stability of enterprise 2 (thousand hrn)

Parameter name	Years		
	2008	2009	2010
Noncurrent assets (HA)	62286	71043	69139
Inventories (3):	55906	50642	41028
Production inventories	24088	23605	19194
Unfinished production	16464	9033	8427
Finished products	15322	16079	10344
Goods	32	1925	3063
Ownership capital (BK)	123216	146242	115759
Short-term bank loans (K_o^k)	20610	11832	55043
Payables for goods, works, services (K_s)	7289	6801	6672
2008 : $3 < BK - HA + K_o^k + K_s$ $55906 < 123216 - 62286 + 20610 + 7289$ $55906 < 88829$	Absolute financial stability	X	X
2009 : $3 < BK - HA + K_o^k + K_s$ $50642 < 146242 - 71043 + 11832 + 6801$ $50642 < 93832$	X	Absolute financial stability	X
2010 : $3 < BK - HA + K_o^k + K_s$ $41028 < 115759 - 69139 + 55043 + 6672$ $41028 < 108335$	X	X	Absolute financial stability

Respectively if at enterprise rather high level of economic protectability with acceptable error while calculating level of its economic protectability ($\pm \Delta$) that does not change condition of economic protectability within fixation of appropriate low, average and high level of economic protectability according to suggested scale (see

fig.1) is diagnosed, then on the example of enterprise 1 (see fig.2, fig.3) linear, logarithmic, exponential and power trend dependencies will have growing trend, just polynomial dependency will fix a downward trend due to decrease in level of economic protectability of enterprise for the last researched time period.

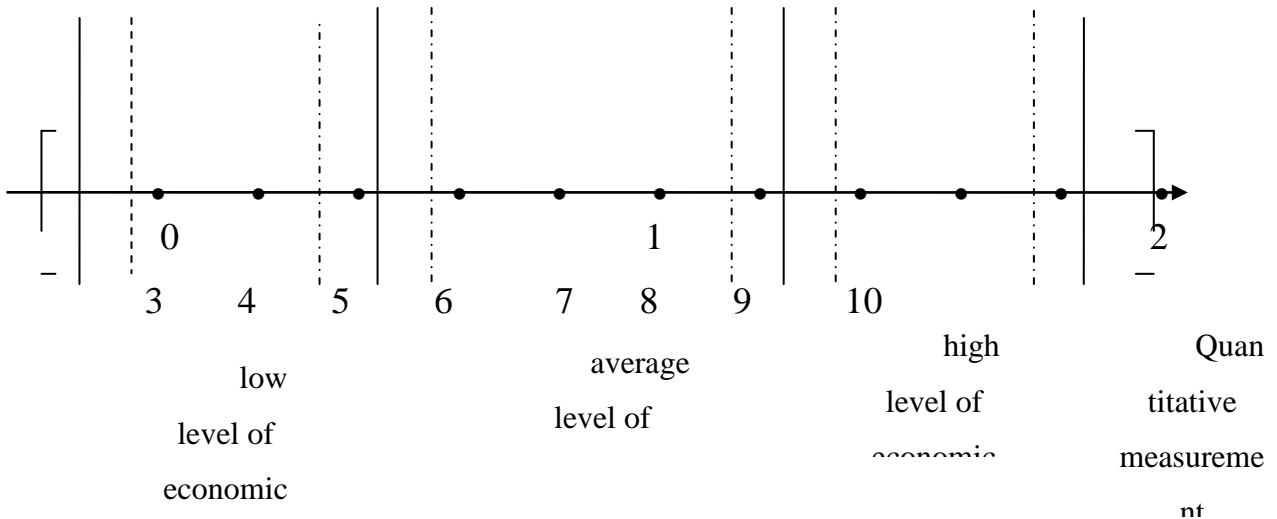


Fig 1. Localized scale of measurement of economic protectability of industrial enterprise

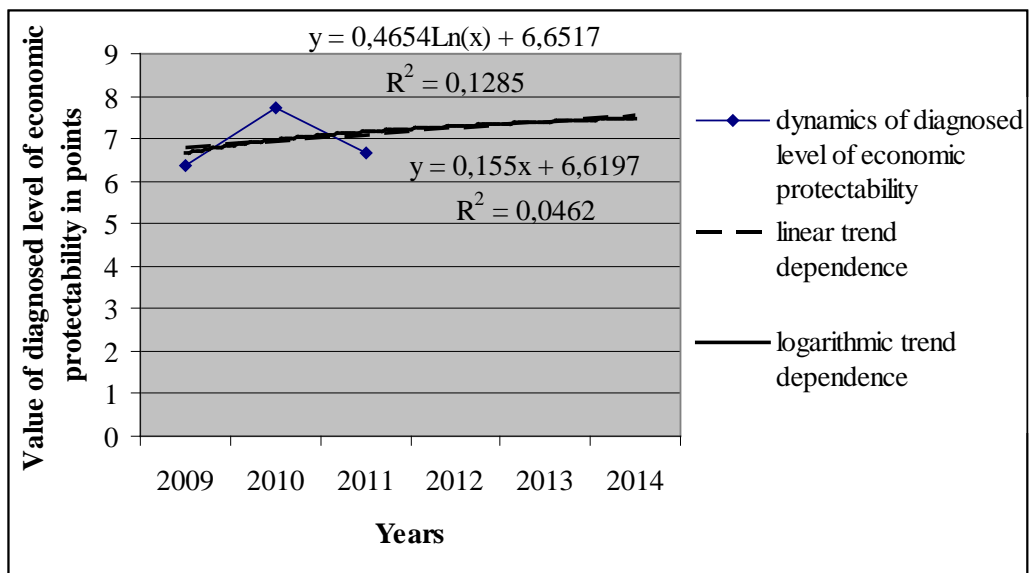


Fig. 2. Linear and logarithmic trend dependencies to forecast diagnosed level of economic protectability of enterprise 1 for the period up to year 2015 with determination of the value of accurate approximation

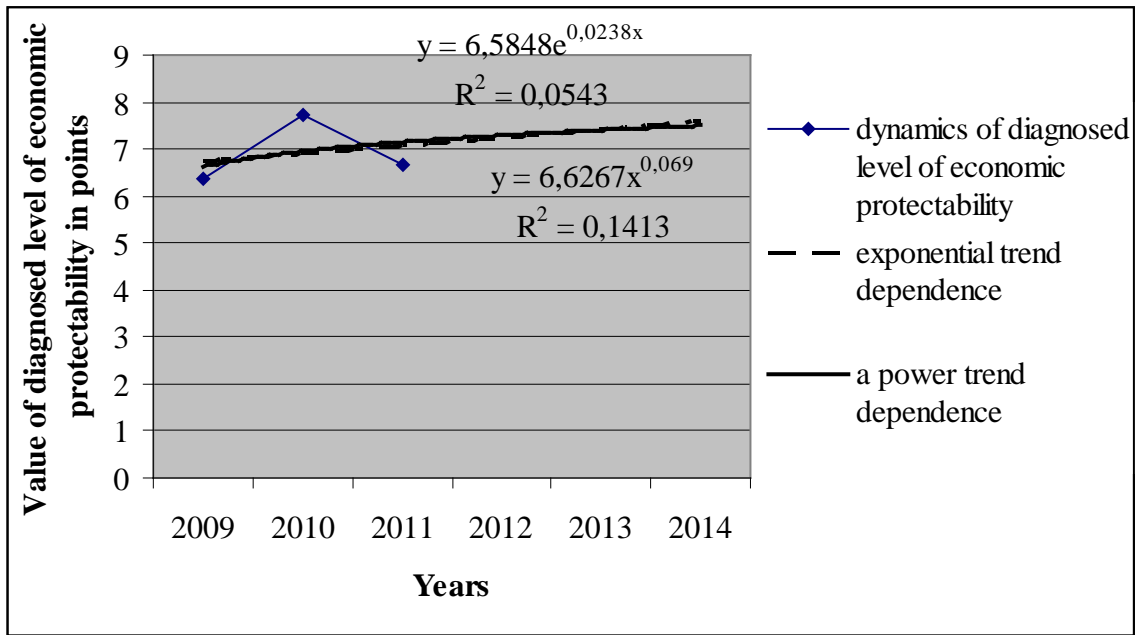


Fig. 3. Exponential and power trend dependencies to forecast diagnosed level of economic protectability of enterprise 1 for the period up to year 2015 with determination of the value of accurate approximation

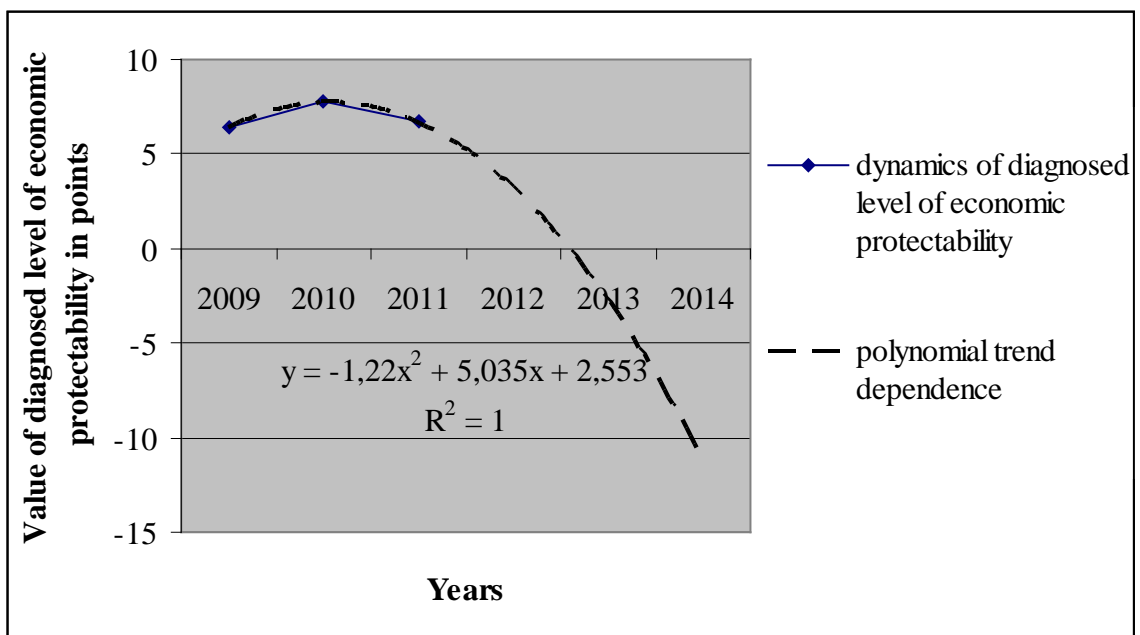


Fig. 4. Polynomial trend dependency to forecast change trends of diagnosed level of economic protectability of enterprise 1 for the period up to year 2015

Polynomial prediction (fig. 4) with the accuracy of approximation $R^2=1$ confirms the fact of high probability of a possible reduction in level of economic protectability of enterprise 1 for the period up to year 2015 that on practice should be considered on a fixed range [0; 10] according to investigated informational data of the financial and statistical reporting of enterprise 1.

Enterprise 2 under certain conditions of management in the post-crisis period did not manage to keep proper condition of economic protectability, although in year 2010 it still operated with available absolute financial stability (see table 2.) that is graphically presented in fig. 5.

Conducted prognosis at linear, logarithmic and polynomial trend dependencies of diagnosed value of level of economic protectability of enterprise 2 (fig.6, fig.7) proves the fact of inevitable decrease of economic protectability of the denoted business entity even still at absolute financial stability at the end of year 2010.

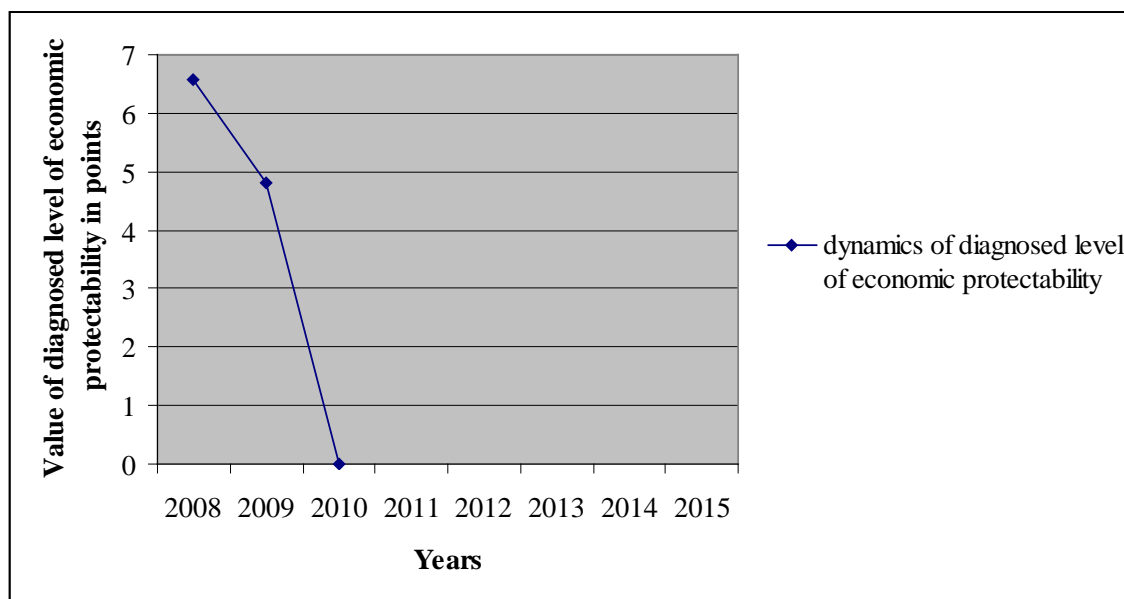


Fig.5. Dynamics of diagnosed level of economic protectability of enterprise 2, that confirms impossibility of constructing of exponential and a power trend dependencies to forecast its value for the period up to year 2015, in connection with a zero value at the end of year 2010

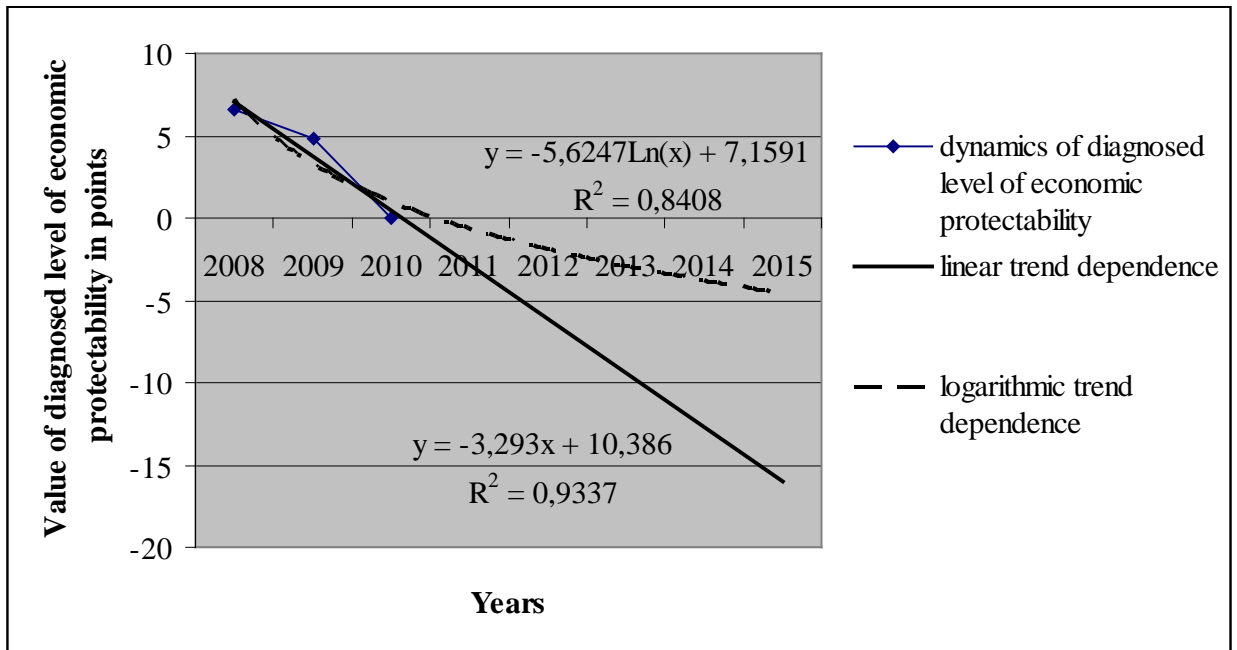


Fig.6. Linear and logarithmic trend dependencies to forecast diagnosed level of economic protectability of enterprise 2 for the period up to year 2015 with determination of the value of accurate approximation

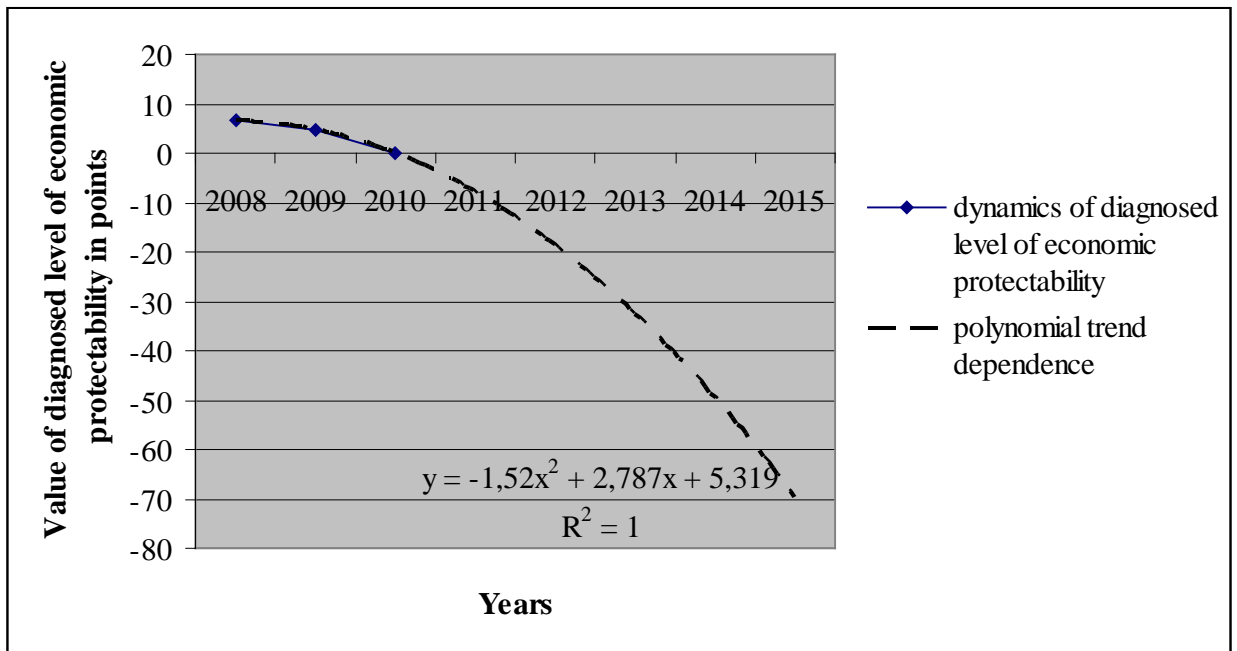


Fig.7. Polynomial trend dependency to forecast trend of change of diagnosed level of economic protectability of enterprise 2 for the period up to year 2015

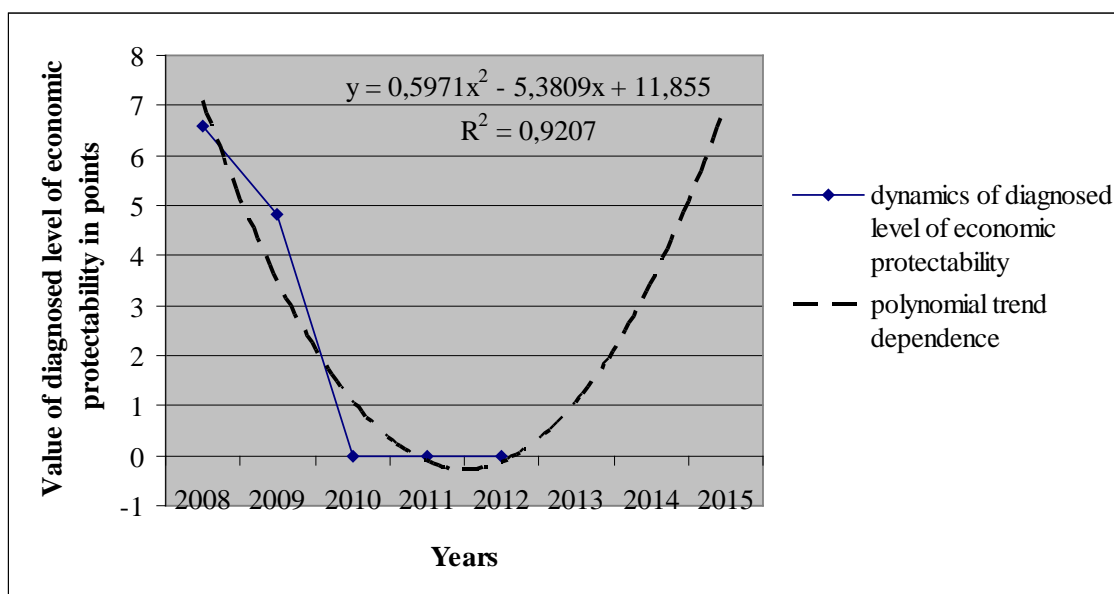


Fig. 8. Polynomial trend dependency to predict the value of diagnosed level of economic protectability of enterprise 2 for the period up to year 2015 with specification of value of accurate approximation

Polynomial prognosis (fig.7) with accurate approximation $R^2=1$ without use of effective anti-crisis measures at enterprise 2 confirms the fact of high probability of preservation at it of zero level of economic protectability for the period up to year 2015 according to investigated informational data of financial and statistical reporting.

However if enterprise 2 overcomes the crisis of the last years, there is a probability of growth of the level of economic protectability. Since polynomial prognosis (see fig. 8) with the accuracy of approximation $R^2=0,9207$ involving anti-crisis measures enables to hope for increase in level of economic protectability, starting from year 2013 but under the condition that at this time enterprise 2 is still functioning and does not become a potential bankruptcy.

As we see, the absolute type of enterprise financial stability is not a complete guarantee of preservation of its high level of economic protectability neither in perspective, nor even for the reporting period.

CONCLUSIONS

So the studies on the problem of ambiguous relationship between the determinate type of financial stability of enterprise and permissible value of its diagnosed level of economic protectability with the participation of quantitative methods in economics have confirmed that not always financial stability of business entity is fixed by absolute rather high level of its economic protection that depends simultaneously on condition of innovative, financial and credit and investment protectability of enterprise. However on the contrary the opposite statement is strictly performed: if the level of economic protection of industrial enterprise is high its absolute financial stability is always diagnosed.

This confirms the inability to quantitatively diagnose the condition of integrated economic security of business entity only through a considerably limited number of parameters such as the size of own current assets, inventories of the finished products and short-term bank loans that replenish working capital of enterprise since filling of components of economic protection of enterprise is much broader and necessarily depends on such components as innovative, financial and credit and investment protectability that fix except internal dangers of enterprise large category of dangers that are continuously entering the space of enterprise from external environment.

This allows to confirm necessity of initiation of such a category as "economic protectability" and to apply the diagnostic system using a variety of quantitative methods.

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**ASSESSMENT OF THE INDICATORS DEFINING LEVEL OF THE
INTEGRATED INDICATOR THE QUALITY OF LIFE**

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In article the category "quality of life", its differences from "standard of living" is considered, approaches to an assessment of quality of life of the population are studied, the assessment of influence of factors on a standard of living is carried out.

Keywords: quality of life of the population, standard of living, indicators and the factors influencing a standard of living of the population/

The problem of improvement of quality of life gains paramount value in conditions of forming the economy of knowledge. Among experts the question of the contents and concept structure «quality of life» remains debatable, is treated or as identical, or opposite to concepts of level, style or a way of life, application of other criteria - qualities of environment, to level of stressful situations is possible, etc.

The category «quality of life» should be considered as the characteristic which reflects transition from «consumer society» with a priority of material requirements to society taking into account satisfaction of a bigger range of requirements which have both quantitative, and the qualitative characteristic [1].

The category "standard of living" is defined in narrow and wide sense: in a narrow sense - through the characteristic of a consumption level of the population and degree of satisfaction of requirements (measurement of the income, expenses and consumption of the benefits and services); in wide understanding - through the characteristic of level of human development (a state of health and possibilities for satisfaction of requirements) and conditions of activity of the population (a habitat and safety condition). The standard of living is expressed in the narrow sense of the word as the relation of income level of the population to life cost. In wider

understanding the standard of living is not limited to its cost estimates, and comes nearer to the concepts «way of life» and «quality of life».

Backbone basis of the concept "standard of living" are the various human wants which are arising and being realised in the sphere of consumption. Restriction of research area by the sphere of consumption represents important constructive distinction with definition «qualities of life» as categories of higher order. It is possible to speak about quality of life in a context with satisfaction the requirements connected with so-called "top" of a pyramid of Maslou.

Being the integrated qualitative characteristic of people life, the category «quality of life» opens not only activity, life support, but also viability of society as complete social organism. Thus viability is property to carry out the social, spiritual and biological functions both the certain individual, and societies as a whole most effectively. This ability in many respects defines possibilities of economic development of the state and observance of national interests from a position of ensuring economic safety at all its levels [2].

In the main treatments quality of life is allocated the following uniting them general provisions:

- objective and subjective making are allocated in an assessment of quality of life. The objective party is defined by compliance to a concrete set of standard and statistical characteristics which allow to judge degree of satisfaction of scientifically reasonable requirements and interests of people. The subjective party testifies that interests of specific people are always individual and are reflected in subjective feelings and estimates.

- quality of life unites many aspects a standard of living and characteristics, considered more often in economic system «resources – consumption», supplementing them with quality standards. Quality of labour life is not limited only to indicators of employment, working conditions, its payments, they is supplemented with an assessment of development of labour democracy, pithiness of work, the relation to it of workers, relationship in labour collective.

- in the society based on democratic principles, quality achievement of life becomes a strategic objective, and development of economy, equipment and production technologies appears in the form of means of achievement of a goal.

In this regard, quality of population life is defined as the dynamic integrated concept reflecting subjective and objective degree of satisfaction of all complex of vital needs of the person (material, spiritual welfare, health, life expectancy, environment conditions, moral and psychological climate) according to recommended threshold values of indicators of national economic security and sustainable economic development.

Quality of life should be estimated objectively, that is possible to present this category in the form of a complex of the indicators, characterizing satisfaction of the person in relation to norms, customs and traditions, security with material benefits (a food, clothes, housing), safety, availability of education and medical providing, a state of environment, freedom of the public relations.

In the Russian practice the uniform approach is absent a technique of an assessment of quality of life of the population, and also to essence and the content of the category «quality of life of the population». Two approaches have prevailing value By drawing up of comparative characteristics of quality of population life in Russia and by comparison of quality of population life in regions of Russia. The first approaches consists in calculation of an integrated indicator of quality of life of the population according to the methodical approach developed by specialists of the Russian Academy of Sciences (a so-called mark method). The methodological approach applied in the international practice at creation of an index of human development is used at creation of the integrated indicator of quality of life of the population. This approach allows to range regions by an integrated assessment of quality of life of the population [3].

Also researches allocate objectivistic (economic, technocratic) and subjective approaches which consider objective and value judgment of quality of life. In this regard the integrated approach is offered, which is based on a combination objective and subjective indicators. All applied techniques of an assessment meet the

conventional requirements to systems of indicators of quality and principles of its research [4].

Various options of calculation of an index of a level of quality of life are presented on fig. 1 and testify that the majority of indicators treat the same spheres characterising quality of life of the population.

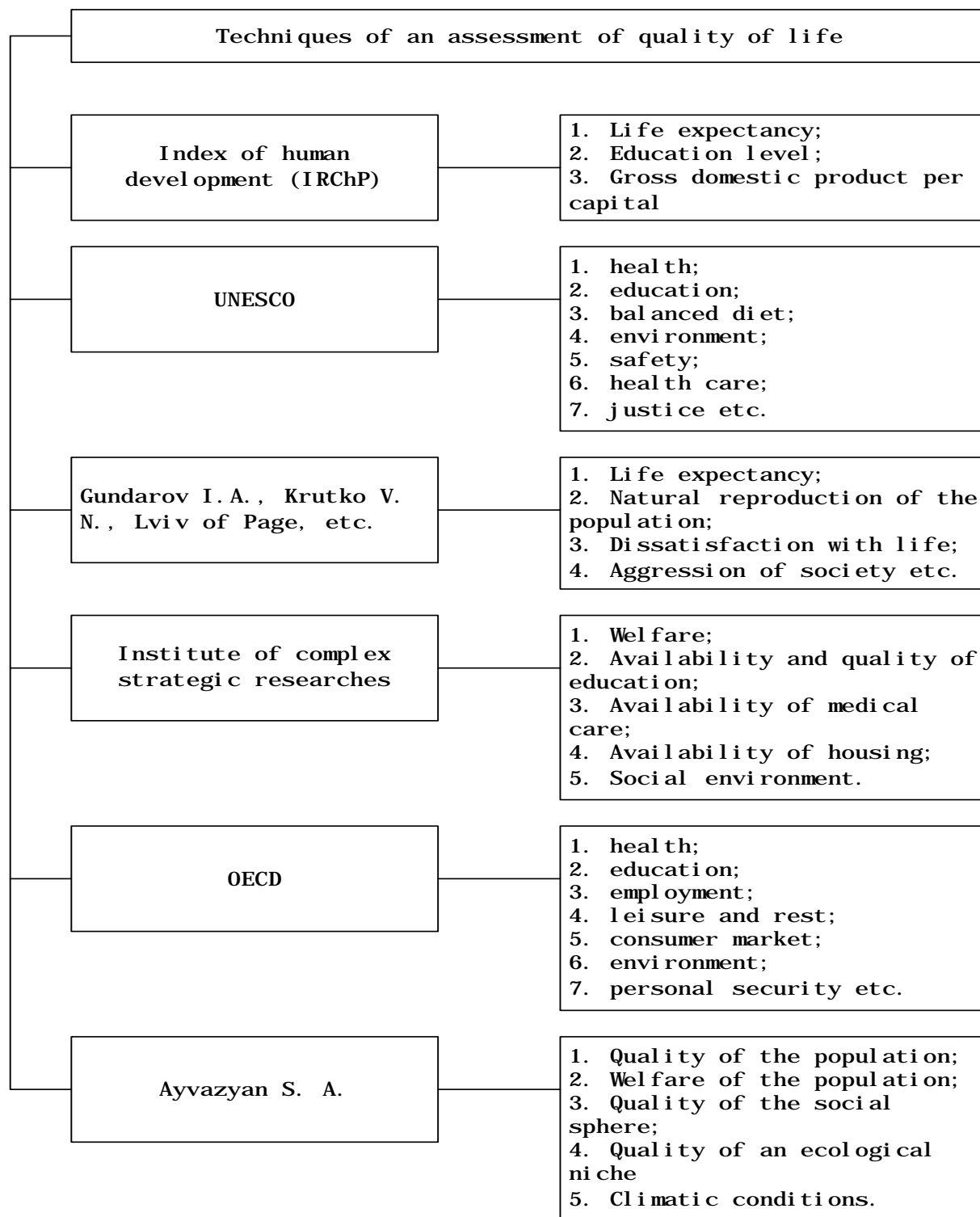


Fig. 1. - Options of calculation of indicators of quality of life

The Legatum Institute [6] is one of the international researchers quality of life which by results of 2011 has created a rating of the countries on a standard of living. The rating includes an assessment of 110 countries on 8 main indicators (tab. 1). The rating of the countries on a standard of living is added in tab. with 1 indicator of a salary on a number of the countries.

Table 1

The Standard of living and an average salary (2011)

Rank	Country	Economy	Business and innovations	Board	Education	Health	Safety	Personal freedom	Social capital	Average salary, US dollar
1	Norway	3	8	12	4	4	2	3	1	5000
2	Denmark	14	1	3	5	16	8	5	2	5950
5	Sweden	6	2	4	11	12	5	8	7	3400
10	USA	18	5	9	13	1	26	12	9	4100
14	Austria	11	18	11	17	8	16	25	16	4200
15	Germany	8	16	17	27	6	20	15	15	3900
17	Belgium	19	23	16	18	10	19	19	18	4400
18	France	16	20	18	16	7	28	11	36	4000
21	Japan	20	21	20	23	5	11	51	25	3600
23	Spain	28	28	23	7	18	30	14	28	2800
28	Poland	45	35	36	24	30	25	36	22	1700
30	Italy	27	30	38	20	19	40	39	58	3000
48	Bulgaria	79	46	61	52	47	39	58	74	900
50	Belarus	75	64	100	22	35	48	76	21	210
59	Russia	72	50	96	34	42	82	87	48	760
74	Ukraine	105	62	99	44	59	56	98	37	350
79	Moldova	85	69	85	58	76	67	88	80	300

By drawing up of a rating indicators were used:

Economy – this indicator characterizes the average level of the income and welfare shows results of macroeconomic policy, economic satisfaction and expectations, taking into account stability of internal norms of savings, a rate of inflation and unemployment. Besides, it is an indicator of investments into the physical capital, hi-tech export that testifies to competitiveness of the economy attractive to foreign investments, the income necessary for increase per capita.

According to authors of a rating, positive expectations concerning the future of economy and satisfaction life influence the general welfare of citizens of the country. However, authors note that rapid growth of gross domestic product is connected with lower level of satisfaction as people should adapt to sudden changes by the caused such growth.

Level of business and innovations - testifies to enterprise climate in which it is possible to realize a new ideas and possibilities for improvement of life, receiving higher level of the income and welfare. It is measured by means of an assessment of the enterprise environment, innovative activity and access to possibilities and economic prospects. Ability of the country to commercialization of innovations, a condition of communication and technological infrastructure that is basis of effective business activity and possibility of realization of personal enterprise potential is thus considered.

At an assessment of level of satisfaction of board transparency, efficiency and the government accountability, legislation observance at elections, and also possibility of participation in political life and observance of norms of lawmaking and a performance of laws is investigated. It is supposed that stability of the state institutes of protection of political and economic freedoms and creation of conditions of civil participation will lead to increase of level of the income and welfare. The indicator considers also level of corruption of the government, judicial system and military forces. The same indicator includes factors of social policy in relation to poverty and environmental protection problems. Scientific researches testify that the political freedom, stability of establishments and quality of regulation make the significant contribution to economic growth, and the effective, fair government raises level of public trust that subsequently leads to increase of level of satisfaction by life of citizens.

The indicator of education is fundamental to prospering society and includes an access to education assessment, quality of education and the human capital. Thus access to education is estimated by number of pupils and students that testifies to possibility to realize the personal potential, and the human potential allows to

characterize an education level of quality, and also level of scientific researches and development, reproduction of knowledge in society, growth of intellectual work.

The indicator health includes indicators of infrastructure of health care and the preventive help (population immunization, the public expenditures), life expectancy and level of child mortality, and also level of physical and mental human health. Besides, level of personal satisfaction and ecological indicators - quality of water, air is estimated. Thus researchers have revealed correlation of personal self-image of health with the general health of society, strengthening of positions of the human capital and the general welfare. It should be noted also interrelation of productivity of labor of society with intellectual and physical health of citizens that, showing synergetic effect leads to increase of the income per capita.

The assessment of safety plays a significant role as it is revealed that threat of national security threatens level of the income and welfare. It is estimated on the basis of parameters of a national and personal security. The stable social and political environment is necessary for attraction of investments and ensuring sustained economic growth as if citizens care of the safety, their general welfare and wellbeing suffers.

The freedom of speech, religions, personal autonomy belongs to indicators of a personal liberty. The assessment of criterion of a personal freedom is carried out on the basis of the analysis of a personal liberty and social tolerance.

The indicator of the social capital of society testifies to unity, trust of his members that makes direct impact on well-being of nation, and is estimated on the basis of indicators of social unity and interaction. The social capital includes volunteering, the help to strangers and donations in the charitable organizations, trust level, religiousness and indicators of marriages. I.e., the social capital allows estimating a contribution of social networks to welfare formation.

For an assessment of influence of the indicators analyzed at an assessment of a standard of living on its size on the basis of the full table, the including 110 countries, we will calculate Spirmen's [10] factors for pairs Standard of living – Economy, the Standard of living – Business and innovations, etc. The factor of correlation of

Spirmen is a nonparametric method which is used for the purpose of statistical studying of communication between the phenomena. The actual degree of overlapping between two quantitative ranks of studied signs in this case is defined and the assessment of narrowness of the established communication with the help of quantitatively expressed factor is given.

$$R = 1 - \frac{6 \sum d^2}{n(n^2 - 1)}$$

where $\sum d^2$ - the sum of squares of differences of ranks, and n - number of pair supervision.

Calculation is (partially) presented in tab. 2.

Table 2

Calculation of Spirmen's factor

R	Total	110	109	:	No.		Education	Economy	Board	Business and innovations	Health	Safety	Personal freedom	Social capital	Salary rank	
					1	2										
							d	d ²	d	d ²	d	d ²	d	d ²	d	d ²
0.90	21742	0	16	:	-3	9	-2	4	-11	121	-7	49	-3	9	-1	1
0.83	38498	2	256	:	-3	9	-12	144	-1	1	1	36	-3	9	0	0
0.87	27888	4	0	:	-3	9	-12	144	-1	1	1	36	-3	9	0	0
0.96	8062	0	25	:	-3	9	-12	144	-1	1	1	36	-3	9	0	0
0.93	13830	0	5	:	-3	9	-12	144	-1	1	1	36	-3	9	0	0
0.88	26514	81	49	:	-3	9	-12	144	-1	1	1	36	-3	9	0	0
0.71	63392	31	9	:	-3	9	-12	144	-1	1	1	36	-3	9	0	0
0.76	53858	4	25	:	-3	9	-12	144	-1	1	1	36	-3	9	0	0
0.90	7989	:	:	:	-3	9	-12	144	-1	1	1	36	-3	9	0	0

On the basis of the analysis of the received data we will build indicators on extent of their influence on (tab. 3) standard of living:

Table 3

The Assessment of narrowness of communication between factors and a standard of living

N o.	Indicator	Spirmen's factor
1	Business and innovations	0,96
2	Health	0,94
3	Education	0,90
4	Average salary	0,90
5	Safety	0,88
6	Board	0,87
7	Economy	0,83
8	Social capital	0,76
9	Personal freedom	0,71

The carried-out analysis testifies to priority value of the human capital in an assessment of a standard of living – the first 3 factors represent its making the enterprise capital, the educational capital, the physical capital, allocated according to Rozhkov G. V. [11] definition: «The basic structural elements of the human capital are: education, health, the intellectual capital, motivation to work and training, mobility, professional skills and natural abilities».

The average salary, despite the enough general characteristic for 90 % influences an assessment of a standard of living, thus an assessment of economic stability only the 6th.

Concluding the aforesaid, it should be noted that research of the directions of social and economic development in a context of improvement of quality of life on the basis of a Spirmen's indicator of a standard of living should be based on an assessment and development of mechanisms of achievement of higher indicators of the factors forming the human capital of society, subsequently focusing them to the economic sphere of increase of the income, consumption, savings and population accumulation.

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Natalia Boiko

**THE PROBLEMS OF IMPLEMENTATION AND USING OF
AUTOMATED INFORMATION SYSTEMS IN THE COMPANY**

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Introduction

In today's economic environment which is developing dynamically every day, and one of the main objectives of the company and the various types of enterprises is to support the process of permanent quality improvement of economic system, that allows them the most effective to achieve its objectives at the lowest cost. To successfully complete this task, every company aims finding the ways of quality the management of information resources and the creation of a common information space to ensure its stable development under uncertainly conditions of environment. The use of information technologies at the enterprises allows solving socio-economic problems, while it cause aggravation of others or generates new – previously unknown problems, becomes a source of new business risks. So, there is a need to introduce such a system that would take into account the uncertainty, the presence of incomplete information.

The analysis of recent researches showed that remain unsolved numerous aspects of the implementation of information systems in the management of the organization. These aspects include: the selection criteria of management information according to its relevancy; the theoretical and methodological foundations for the creation of management information system in the enterprise.

Nowadays, there is the actual discussion about the development of the methodological foundations integration purely informational (in the technical and technological context) and purely managerial (in the context of management) mechanism for ensuring stable development of the company in the conditions of modern changes in the economy of Ukraine.

The purpose of this article is to determine the characteristics of the information to ensure the development of organization at the present stage and presenting problems that arise in the implementation of automation system in the enterprises. Nevertheless, some problems, that arise in the implementation of the system, have been well studied, formalized and have effective methodological decisions. An early study of these problems and preparation for them greatly facilitates the process of implementing and increase the efficiency of further use of the system.

The important factor of progress is the improvement of forms and methods of information provision which examines the economic processes, and phenomena which computing and communications, so that are the material technical base of automated information systems. Nowadays, there are many new future objectives for Ukrainian organizations. So the main purpose of all information system is to make “intelligent” system of personalized accounting which consists or the operating information. This system must be created by the main basis and it has to use the web-technologies. This will provide the important new information. Moreover it must play the role of the full vertical control [5, 6].

The purpose of this research is to study it and the aspects of implementation of the automated economic activity. The operation and using new methods of management and also developing the oldest things that will be better in economic activity and it can provide things timely and make the management decisions.

One of the approaches the economic information systems is the way of creation integrated systems which processes the data. It is a common knowledge that good organization and good opportunities of shared resource which may reduce the cost of creation and operation of system. The automated economic systems create new opportunities in the management of organizations, that improve the quality and reliability of it, but they are the most dangerous sides of security of the modern enterprise [5].

The importance and actuality of the security problems of the automated economic systems with the main reasons may increase in the future. The main problem of them is the high level of confidence of these systems. The processed and

saved information is money. You know that the dispossession information could cause the serious cost. The economic information affects the interests of a large number of people, organizations and banks. So, the human beings must use the information technologies in the organizations where the valuable information is kept [4].

The security of economic information system is to keep information which is done confidentially and also integrity and availability of components and system resources.

These problems and the similar problems, which may be very many, are actual and are known by the leadership of the organization. So that these problems are from the very beginning of the way for the implementation of information systems of management.

The automation of business processes is an appellation which was created many years ago. Nowadays many “automators”, who promise the profits, create difference solutions which can improve business performance of their clients. It is very often happen when someone buys the information system then the owner misunderstands it [1-3].

If there is a good decision to implement the automated business-process system into the enterprise, we don't have to find the performer who does it, but we need to understand some fundamental problems. The main factor is that the implementation should have an economic substantiation. We can say about the automation of business processes and it will improve reliability and give fast information and also give a time for the workers for making an analysis not for processing. Moreover the automation task may be showed in the reorganization of business processes. In any case, the value of implementing such an information system reaches 1-2% of monthly turnover of the company for complex automation [5].

In general, the automated control system needs to automate the management cycle phases such as: planning, implementation, control and analysis. Moreover, for automation to be simultaneously all four phases of the management cycle.

If the human operations change into the machine operations change into the machine operations, it will cause to increase efficiency and reliability of all system. This is a task of automation. From that we have criteria for evaluating automated system: coefficient of automation (AQ) is algorithmic, but not automated operations [6].

So the more left hand routine work, - so this coefficient is lower. Bad automated system in its limit is just a repository of information which entered any data, and then they, as a rule, are usually not systematically given to the user.

So, there is a danger of no automation. Try to suppose that at some enterprises in the system there was implemented support for accounting, planning and control. For others there was made a budget of expenses. But actually execution accounting of plans was conducted without control, so in terms of the cost of 100 units, the employee could make a payment of 500 units, and the next day the manager could see the results of control with a deviation of 400 units. This action can not be undone. So before any payment the employee had to pass a spending plan, implemented and planned cost, and they are kept in the different subsystems. As a result, in this scheme of work, you lose too much time and make mistakes.

It was enough to work out the mechanism of limiting and when you try to exceed the limit, the operator would request for a recommendation for approval and adoption. So, this kind of system can respond quickly and moreover it would regulate the activities of the operator [4].

There is another danger – this is danger in the automation. The enterprise buys the prestigious information system paying hundreds of thousands of dollars. A large number of goods – this is about 10000 product and they deliver up to 500 products per day. Instead of the usual store keepers, the company must hire qualified programmers to enter the overhead and preparation system, the product is written by the code of twelve numbers, and the user all time must dial these numbers in the documents and in a special way the user must decrypt the data through the barcode equipment, copy and import files and then convert them into codes in reports. Any mistake or untimely execution causes to serious problems. That is, operability and

reliability of information system depended on such human factors, that the failures in the system were actually planned [5].

These data lead to the interesting conclusion, that two systems are equally suitable for enterprise automation; you should choose this one which AQ is lower. This is the best way to save the owner money.

Conclusion

In this way, the advantages of using information systems are: reduced production cost, reduced time of execution. Proper and competent implementation of information systems – it is not only guaranteeing the success of the company, but also a necessary condition for its survival in the face of uncertainty.

Nowadays all around the world and also in Ukraine there are different solutions which are designed in shortest terms, to automate enterprise activity. These are: MRP, ERP and also well-known common system “1S. Enterprise”. In any case, the absolutely ready solutions do not happen, - every company has its own characteristics, which cannot be taken into account in the first universal package [1, 2].

But nevertheless, efficiency automation of business processes successively proven and there is only obstacle on the way to implementation – it does not understand its customers and unprofessional performers. Although in Ukraine there is significant progress in this direction.

Now, the information systems and the newest technologies are the main means of improving the efficiency, effectiveness, quality and the enlargement of services which are provided by the company. Information systems are no longer the automation of existing procedures for processing information.

Therefore, the introduction of new information technologies in the economic information, but also the organization of information and communication process to a new high level.

It is important to understand that the best results from the introduction of automated information system are achieved if the system is designed for company with well-built control system.

The task of automation is to improve the results of financial and economic activities on the basis of getting a high-quality, timely information which is the basis of management decisions.

In our time of information technology, the most promising direction is to create the application and implementation of information systems of the new generation, which focus on the distribution of data processing based on the automated working places of planning and management, computing networks, expert systems of support decisions that are taken.

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Zakharova AP

**ANALYSIS OF FOREIGN INVESTMENT IN THE ECONOMY
PRIMORYE**

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Foreign investments - all types of investments, property and intellectual property of foreign investors and foreign subsidiaries of Russian legal entities in business and

other activities in the territory of the Russian Federation in order to generate income, including in the form of objects of civil rights owned by the foreign investor, if they are not removed from circulation or limited in it (cash, securities, other property, property rights, etc.).

In addition to domestic investment, the use of foreign investment is necessary because should contribute to the following problems:

- Exploitation of untapped scientific potential the country;
- Promotion of domestic goods and technology to foreign markets;
- The flow of capital to areas with bogatymi natural resources to accelerate their development;
- The creation of new jobs and the development of advanced forms of the Organization of production;
- Promote the development of industrial infrastructure;
- Training, meeting the requirements of the market economy.

The main forms of business activity of foreign investors in Russia are:

- Representation of a foreign company;
- The conclusion of a joint venture with a foreign partner;
- The creation of a joint venture: the acquisition by foreign investors of shares in companies, shares and other securities.

Along with Russia in general, attracting foreign capital in a particular region is very important, especially as the Primorsky Territory has a number of factors that can have a positive impact on attracting foreign capital, it is: a cost frontier position, ice-sea ports, existing stocks of minerals, forest and fishery biological resources, but the volume of foreign investments still remain small.

The dynamics of foreign investment in the economy of the Primorsky Territory during the period quite unstable from 1999 until 2001, foreign investment increased in 2002, decreased by 47.24% compared to the previous 2001, in the next two years, again significantly increased (in 2004, and 1.7 p. Relative to 2002), and in 2005, 2006, 2009 and 2011, again reduced (the amount of foreign investment in 2009 and

2011 is about the same), and in 2009 decreased by 90% of the previous year (although 150% of the 1999 level), 2007 and especially in 2008 - increases. The maximum amount of investment is in 2008, which is 25.7 per cent higher than the previous year and more than the total investment flow previous nine years at 260.9 million, ie despite the crisis in the global economy, Primorsky Krai was considerable potential for development on the part of foreign investors.

For the whole period of a considerable reduction of the total foreign investment in 2002 to 47.24% in 2005 to 68.9% in 2009 to 90%.

The share of portfolio investment remained negligible throughout the period under review, which reduces the investment appeal of the region, the highest value (39.5% and 17.7% of total investments) accounted respectively for 2010 and 2003, the lowest - 0% for 2006 and 2007 . Foreign direct investment (made by legal or natural persons, wholly owned enterprise or controls at least 10% of shares and share capital of the company) reached a maximum value of 2008, 2003 and 2011 (77.7%, 67.6% and 66.6% respectively), the lowest - in 2005, they accounted for 8.2% of all investments and made in relation to the previous year 13.5%, this is due to a significant decline in contributions to the share capital organizations. The share of other investments in their total volume is the leader in six of the period, the most notable of the reduction in 2009 to 72.7%.

As the data in Table. 2, the volume of foreign investment in the average tended to increase. Overall, during the study period, the volume of foreign investment increased by U.S. \$ 26.8 million or 49.630%. The increase in foreign investment has been uneven, as confirmed by continuously increase or decrease the value chain absolute increments: from -723.4 (2009 from 208) up to 772.8 million (in 2008 compared to 2007) and chain growth rate: from -89.964% (2009 compared to 2008) to 2469.010% (2008 compared to 2007). Increasing foreign investment is also confirmed by the increase in the average of the absolute value of 1% growth: from 0.54 (2000) to 1.142 million (2011), but there was a sharp jump in 2008

Table 2

Absolute and relative dynamics of foreign investment in the Primorye Territory in the period 1999 - 2011 gg *

year	Foreign investment million	Absolute change compared with		Growth rates compared with		Growth rate (in%) in comparison with the level		The absolute value of 1% growth
		1999 year	previous year	1999 year	previous year	1999 year	previous year	
1999	54							
2000	78,1	24,1	24,1	1,45	1,44629	44,6	44,629	0,54
2001	108,6	54,6	30,5	2,01	1,39052	101	39,052	0,781
2002	57,3	3,3	-51,3	1,06	0,52762	6,11	-47,23	1,086
2003	62,7	8,7	5,4	1,16	1,09424	16,1	9,424	0,573
2004	97,9	43,9	35,2	1,81	1,56140	813	56,140	0,627
2005	30,4	-23,6	-67,5	0,56	0,31052	-43,7	-68,94	0,979
2006	22,9	-31,1	-7,5	0,42	0,75329	-57,6	-24,67	0,304
2007	31,3	-22,7	8,4	0,58	1,36681	-42,0	36,681	0,229
2008	804,1	750	772,8	14,9	25,6901	1389	2469,01	0,313
2009	80,7	26,7	-723,4	1,49	0,10036	49,4	-89,96	8,041
2010	114,2	60,2	33,5	2,11	1,41512	111	41,511	0,807
2011	80,8	26,8	-33,4	1,49	0,70753	49,6	-29,24	1,142

* Calculated according to the sources [1], [2], [3], [4], [5] and based on the analysis of time series.

Table 3

Averages dynamics of foreign investment in the Primorye Territory in the period 1999 - 2011 years. *

Averages dynamics	foreign investments
average absolute increase	2,233333
average growth rate	1,003094
average growth rate of	100,3094
average annual growth rate of	0,30945

* Calculated from data in Table 2.

As the calculations presented in Table 3, for the period from 1999 to 2011, foreign investment grew by an average of 2.233333 million, every year the amount increased to 1.003094 times, which is a positive development for the region's economy .

The average annual amount of foreign investment in the Primorsky Krai was compared to the previous year - 100.3094%. The annual volume of foreign investment increased at an annual was 0.30945%.

Trace the geographical structure of foreign investment over the period and the basic economic activities of foreign investors.

In 2000, largely funded enterprises operating in sectors such as housing and communal services (increase in total investment to 12.69% compared with the previous year), food industry (its share in the total volume amounted to 18.28% , while in the previous year, only 3.7%), wood industry (its share in total - 14.04%, while in 1999. - 25.1%). Insignificant amount of investments in such industries (on all investments) as transport (0.26%), agriculture (0.26%), metal (1.32%). Among the countries with the largest investments in the economy of the region in this (of the total), we note the Republic of Korea (accounting for 56.16%), the USA and Japan (15.5% of the total amount of investments received). Noticeable increase in investment in the economy of the region 7 times from Germany, 2.1 times of the Republic of Korea and the reduction of the UK by 80% compared to the previous year.

The most significant amount of foreign investment in 2001, has accumulated in the industry (38.9%), hospitality (13.7%), telecommunications and transport (9.4%). Among the major countries - the largest investors accumulated investments are in the following countries: United States - 38.9 million (35.8%), South Korea - 30.6 million (28.2%), Japan - 29 , \$ 7 million (27.3%), Cyprus - \$ 2 million (1.84%), China - \$ 0.5 million (0.46%). While 91.34% of the total accumulated investments are controlled by investors from the three countries - the Republic of Korea, Japan, USA. Compared with the previous year to 3.26 times increased investment coming from the U.S. and 2.51 times from Japan.

In 2002, largely funded enterprises operating in sectors such as: industry (forestry, wood processing and forestry - 33.33%), hotels (22.51%), such as the economically developed countries: the Republic of Korea (37.2%) and Japan

(34.6%). Compared to the previous year by 50% to increase investments coming from China and 33% from Germany.

In 2003, primarily funded enterprises operating in sectors such as forestry, wood and forestry industry (39.87%), transport (18.5%), engineering and metalworking (11.5%). Insignificant amount of investments made in such industries (on all investments) as a communication (3.19%), light industry (2.87%), trade and catering (5.74%). The countries with the largest investments - Cyprus (5-fold increase relative to the previous year), China and Japan (increased respectively by 3.8 and 1.9 times). Noticeable reduction in investment in the economy of the region from the Republic of Korea at 81.69% compared to the previous year.

In 2004, foreign investments are directed to the forest, timber and logging industry (27.5%) and transportation (27.5%). The largest countries - investors: Japan (38.92%) and Cyprus (24.72%), the U.S. increased by 2.1 times the volume of investments in the economy of the region, significantly reducing the amount of investments received from the Republic of Korea and China (20.51 % and 56.52%, respectively).

The most significant investment acquired in 2005: agriculture, hunting and forestry (45.4%) and wholesale and retail trade, repair of motor vehicles and household goods (35.5%), and in 2006: transport and communication (31 , 88%), agriculture, hunting and forestry (20.52%). During these two years, the volume of investments in the economy of the region from Japan totaled 25.4 million, Republic of Korea - 7.7 out of China - 6.2. Throughout the period under review, the main investor country - Japan, China, South Korea, due to the close proximity to the markets of the Primorsky Territory of the most developed countries in Asia.

2007 marks the lowest percentage (0.03) of the total investments made by foreign investors in the Far Eastern Federal District (5.2%). The volume of foreign investment in the agriculture, hunting and forestry 12.1 million of the total of 31.3 million. Attracted foreign partners real estate - \$ 9 million (28.75% relative to the previous year, the volume has increased 90-fold). Of countries - investors note the Republic of Korea (25.2%), which increased to 1.61 times the amount of their

investment, Cyprus (23.6%) and Japan (19.5%), though their volume is reduced by 48, 74% compared to the previous year.

In 2008 the volume of investments in the economy of the region of the Virgin Islands up to 3737-fold compared to the previous year, from Japan - 26.5 times, the United States - 26.4 times, China - 2.5 times that As for investments made by foreign investors in certain types of economic activity as a percentage of the previous year include: - transport and communications increased again in 1028, agriculture, hunting and forestry - 12.3 times, manufacturing - 4, 78 times.

Foreign investment in 2009, directed to agriculture (47.1%), trade (20.1%), manufacturing (11%), transport and communications (10%), note a reduction in foreign investment in relation to the previous , in agriculture - by 74.39%, fishing and fish farming - by 56.88%, manufacturing - by 51.1%, construction - 60%, transport and communications - by 98.73%, an increase was observed only for wholesale and retail trade, repair of motor vehicles, household products - 2.53 times. The largest countries - investors: Japan (57.1%), China (18.2%), none of the celebrated countries - investors did not increase in the volume of its investments in the economy of the region.

In 2010 the volume of investments made by foreign investors in the economy of the region through dedicated economic activity remained at about the previous year, except for the construction, transport and communications, where the increase was, respectively, 5 and 6 times. Things have changed for the main countries - investors, investments from Cyprus increased 9-fold compared to the previous year, from Singapore - in 2,6 times, China - 13.6%.

In 2011, the trend in 2009 with a decrease in foreign investment by sector, with the exception of manufacturing (increased 3.3 times), wholesale and retail trade, repair of motor vehicles, household goods - by 1.5 times and operations Real estate, renting and business activities - by 3.4 times. The volumes of foreign investment from the Virgin Islands - to 107, China - 2 times.

So, for the period under review:

- During the period minor amounts of foreign investment in the construction sector, only in 2010 the share of foreign investment in construction has increased (which may be associated with an increase in housing construction);

- The share of foreign investment in agriculture, hunting and forestry increased markedly in 2008, further reductions from 2005 significantly increased their share of total foreign investment;

- To reduce the foreign investment in fisheries and aquaculture (2008 - 10.9 million in 2009 - 4.7, in 2010 - 2.6, and in 2011 - 0 million USD);

- The share of foreign investment in wholesale and retail trade, repair of motor vehicles, household goods increased to 2006, then decreased in 2009 and increased again in 2011, 21.2 million;

-The proportion of foreign investment in the transport and communications in 2008 amounted to 616.8 million in 2004 and 2010 at about \$ 40 million in all other years the amount is small;

- There are no percentage of foreign investment in economic activities such as finance, education, the provision of community, social and personal services.

-For the period 2001 - 2008 years. stable major countries - investors in the economy of the Primorsky Territory - South Korea and Japan, they accounted for over 50% of the total stock of foreign investment.

- There has been no decline in foreign investment for any of the selected major countries - investors only in 2008, the composition of investors during the period did not change significantly from 2002, the U.S. significantly reduced the volume of investments (exception - 2008) , its investment activity steadily expanded only China. However, the growth of investment from one country is not enough to offset the decline in investment from other.

At this point in the region are many favorable factors for attracting both domestic and foreign investors. The basis of the investment legislation Primorye are:

- Law of the Primorsky Territory from 10.05.2006, № 354-BB "On state support of investment activity in the Primorsky Territory";

- Ordinance of the Primorsky Territory Administration of 07.08.2006 № 462-ra "Implementation of federal programs in the Primorsky Territory";

- Resolution of the Primorsky Territory Administration from 26.02.2008 № 46-pas "On approval of the decision-making on the development of long-term programs, their development and implementation in the Primorsky Territory and the procedure of evaluating the effectiveness of the implementation of long-term programs";

- Ordinance of the Primorsky Territory Administration of 11.02.2010 № 74-ra "List of investment projects supported by the Administration of Primorsky Territory, in 2010."

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**PROSPECTS OF INTEGRATION OF A FUEL AND ENERGY
COMPLEX OF RUSSIA IN A WORLD POWER SYSTEM IN THE
CONDITIONS OF RECURRENCE OF ECONOMY**

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In the given report discusses problems of formation of high tech structure of economy of industrial sector by means of revealing of dynamics and development prospects, and also ways of modernization of a fuel and energy complex as major branch of specialization of the Russian economy are considered.

Keywords: technological progress, modernization, a fuel and energy complex, model of innovative development

In the conditions of deeper integration, transition of economy of Russia on innovative development type, is a imperative of development in long-term prospect at achievement of tasks in view of increase of rates of economic growth and formation of key economic branches of perspective technological way. At the present stage of world economic development the basis of successful positioning of the country is made by the constant innovative and technological updating which purpose is achievement of the maximum productivity, competitiveness of economy. According to available estimations «in the developed countries from 50 % to 90 % of growth of gross national product defined by innovations and technological progress» [1], that is innovations become a primary factor of growth of economy and an indispensable condition of development of all sectors of economy, including industries.

In domestic economy under the influence of factors defining structure of innovative potential was generated the national innovative system which basic elements are scientific research institutes, the enterprises and the organizations applying innovative technologies, and also the state to which possesses a defining

role in the course of creation of favorable conditions for development of innovative activity, and also in the course of formation of innovative potential of economy [2].

In the developed forecast of long-term scientifically-technological development of Russia till 2025 the list of the priority branches is provided. The development of these industries will achieve economic growth and provide a transition to the sixth technological structure. In conformity with the given forecast for the Russian economy branches of fuel and energy, chemical and metallurgical and timber industry complexes have special value.

Electric power is of particular importance for the sustainable economic development of all countries. This industry provides a growing population's need for primary resources. Necessity of integration of the Russian fuel and energy complex for a world power system connect with annual increase in world requirement for primary power resources. Under the forecast of World power agency demand for power resources by 2030 will increase by 30 %, coal, gas and oil remain the basic sources of primary energy and on their share 84 % from total growth of demand in 2010-2030 will have. [3] Thus in the long term increase oil recovery regions of the Near East, Latin America, the Western Africa, the Central Asia and Russia can only. One of priority problems of the world community is formation of system of global power which will allow to carry out uninterrupted supply of the population of the whole world by power resources at economically reasonable prices. In this plan Russia has indisputable advantage because has the huge potential of energy resources.

In spite of the fact that oil as power resources is known to mankind for a long time its importance in economy has increased in end XIX of century in connection with use of internal combustion engines and fast development of motor-car industry. Now the basic problem of development of branch is difficulty of opening of the new deposits which most part has been opened till 1973, thus stocks in available deposits are almost exhausted. Last decades the quantity of again opened deposits with small stocks of oil continuously grows, the quantity of major fields however is reduced.

Increase in oil production in existing fields, and the development of new fields will provide increased investment in the Russian economy (tab. 1). The increase in consumption of coal predicted by World power agency at 73 % and insignificant increase in demand at natural gas as a whole will increase demand for power resources.

Table 1.

Dynamics and structure of world consumption of primary power resources

Years	1971		2000		2030	
All million tons including	5592	100 %	10089	100 %	16302	100 %
Oil	2448	43,8	3604	35,7	5769	35,5
Coal	1450	25,9	2355	23,3	3606	22,1
Gas	895	16,0	2085	20,7	4203	25,8
Atomic energy	29	0,5	674	6,7	703	4,3
Hydraulic power	104	1,9	228	2,3	366	2,2
Renewed power resources	73	1,3	233	2,3	618	3,8
Biomass and waste	529	10,6	910	9,0	1035	6,3

It is necessary to notice that in the long term there will be a formation of the market the natural liquefied gas in quality to alternative to the modern pipeline market of gas and most likely the world gas cartel in which Russia will play a key role is formed.

Growth of demand for the electric power and transformations to consumption structure is defined by necessity of input of new capacities, infrastructure perfection, increase of reliability of power supply. Thus in the course of branch functioning arise a number of restrictions: a rise in prices for oil and gas, structural instability in regions suppliers of fuel and energy resources, toughening of ecological standards.

Development of the international power cooperation forms prospects for the countries with high potential of power resources, process industry, delivery systems of resources to the countries to consumers. In the Russian industry oil-extracting and gas regions the Far East, the Eastern Siberia, shelves of island Sakhalin, Caspian, Baltic and the seas Barentsevo will be priority. The long period of power prodigal use of resources has led to deformation of structure of economy, Spending to a way of

life in which result there was «a technological isolation» constraining process of balanced development of economy of thermal power station.

Despite positive tendencies in development of thermal power station after 2000 resource and technological potential are almost settled: it is amortised more than 50 % of the equipment in oil extracting, in oil refining this indicator has reached 80 %, in gas branch - 70 %, about 55 % - in electric power industry. More than 50 % of the main oil pipelines are maintained over 25 years at the specification of 30 years, 13 % of gas pipelines are used over 30 years, 20 %-20-30 years, 35 % - 10-20 years [4]. Thus the basic problem is scientific and technical backlog of branches of thermal power station from world level. The share of oil recovery at the expense of modern methods of influence on a layer makes only 6 %, a share of processes of the oil refining considerably improving quality of production, - 11 %. The power equipment used in gas and electropower branch, - is inefficient: nonconventional renewed energy sources are very little used.

For an estimation of prospects of innovative development of a complex it is necessary to define for what account of components there is a growth. Comparison of dynamics of structural shifts to rates of economic growth will allow to reveal components of an advancing and delay [5]. Proceeding from the theory of the general economic balance, on a certain phase supply and demand are steady on all branch parametres that is characteristic for a zero phase of structurally-dynamic process. Definition of phases of structurally-dynamic process conected with an indicator of structural elasticity which has the certain threshold values defining various modes of structural dynamics, corresponding to certain phases. The factor of structural elasticity has the following appearance:

$$E = \frac{n1}{n2}, \quad (1)$$

Where $n1$ - an inertial component, $n2$ - an advancing component in decomposition of norm of growth.

Because any structurally-dynamic processes occur within the limits of economic structure shares of branch groups making it eventually change. One share characteristics increase, others decrease, the third remain invariable. At the same time

the economic unit (release of economic system) is subject either to growth, or recession. It is possible to name this part the structural delay (N1). Accordingly other part of an index of growth or recession is responsible for a gain of increasing shares and is called as the structural advancing (N2). The summarised value of structural delay and a structural advancing is equal to rate of change of the considered unit (N).

Thus, the factor of structural elasticity of release (E) shows, how many percent of growth or a garden connected with structural delay is necessary for one percent of the growth connected with a structural advancing. Hence, following parities take place.

$$N2 = \lambda m; N1 = N - N2 \quad (2)$$

Thus λ represents a modular index of growth, recession of release of economic system, and m – the weight of structural general shift representing the sum gains of increasing shares as a part of release

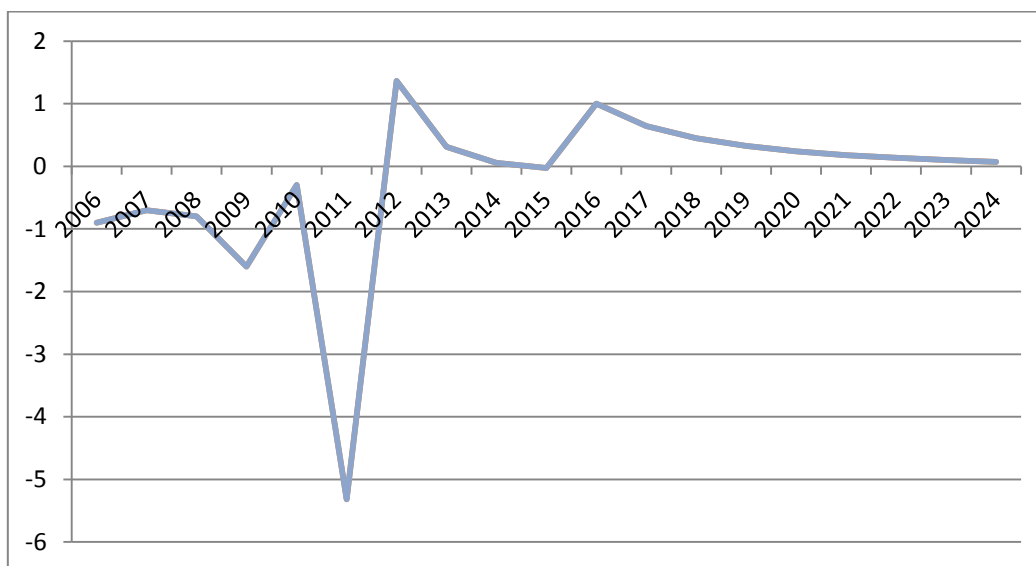
$$N = N1 + N2; E = \frac{N1}{N2} \quad (3)$$

Table 2.

Dynamics of indicators on a fuel and energy complex

Year	2006	2007	2008	2009	2010
Indicators					
Summary index of release λ %	101,1	106,1	102,0	95,1	106,9
Norm of growth N	1,1	6,1	2,0	-4,9	6,9
Index of the general structural shift m %	27,8	21,7	14,8	8,1	9,2
The reconstructed index of structural shift m * %	72,2	78,3	85,2	91,9	90,8
Structural delay N1	-27,0	-16,9	-13,1	-12,6	-2,9
Structural advancing N2	28,1	23,0	15,1	7,7	9,8
Structural elasticity of release E	-0,9	-0,7	-0,8	-1,6	-0,3

Presented model allows to predict development of thermal power station till 2024 (rice 1). On the presented schedule it is visible that in 2010 – 2012 recession which is connected with fluctuations of a world economic conjuncture is observed.



Drawing 1. Dynamics and prospects of development of a fuel and energy complex

In the middle of 2012 growth of an indicator of structural elasticity is connected with rise in prices for primary resources. As a whole under the forecast till 2024 it is possible to speak about extensive development of a fuel and energy complex. Despite positive value of factor of structural elasticity its maximum value no more than 1. It testifies to development not at the expense of technological modernisation, and at the expense of escalating of volumes of output. The settlement data testifies that it is necessary to develop directions for integration of branch of a fuel and energy complex into a world power system on increase of its technological level [6].

Thus, for development of branches of thermal power station and integration of a complex into a world power system it is necessary not only an intensification of extraction from existing deposits, but also working out of new, deep deposits with large supplies of oil resources. That is possible only at introduction in process of extraction of innovative technologies of the productive layers raising petroreturn, allowing to develop deposits in deep-water shelves of the seas and oceans, in remote regions with severe environmental conditions. New types of biofuel and nuclear reactors on fast neutron as which it is possible to recognise as the innovative

production which manufacture is possible only at introduction of technologies of corresponding level can become the basic potential power innovations.

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Manzhosova I.B., Durakova A.S.

**METHODOLOGICAL ASPECTS OF COST ACCOUNTING AND
CALCULATION COST OF PRODUCTION IN BRICK MANUFACTURE**

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The article deals with the methodological aspects of cost accounting for production of bricks, the order of application of the method poperedelnogo cost accounting and calculation of production costs in the brick industry.

Key words: brick production, poperedelny method for accounting of production, redistribution, production cost of brick production.

One of the most popular in the present materials for the construction of various facilities due to its characteristics and performance properties is a brick, and a growing demand for it helps to refocus the increasing number of enterprises for the production of bricks, which led to increased competition in the industry. Companies producing brick products, need adequate methodological support accounting organization of production costs and calculation of brick products.

Due to the current socio-economic situation in Russia: moral and economic exhaustion of the potential export commodity of the state, the crisis in the economy, aggravated by lack of development of economic institutions, regional disparities in development, there is interest in the search strategies and tools for the implementation of economic modernization. The specifics of the brick production requires review and adjustment of traditional accounting methods and analysis, development of guidance and practical advice to improve cost accounting, as well as the modernization of the system of internal documentary, regulatory and analytical support activities [2].

One way to brick a plastic molding method, in which the brick is a more robust and durable than the dry-spinning method. The method of plastic molding bricks - a

"classic" method of bricks based on the raw brick molding with further drying and firing. Plastic molding bricks in several steps or conversion (Figure 1).

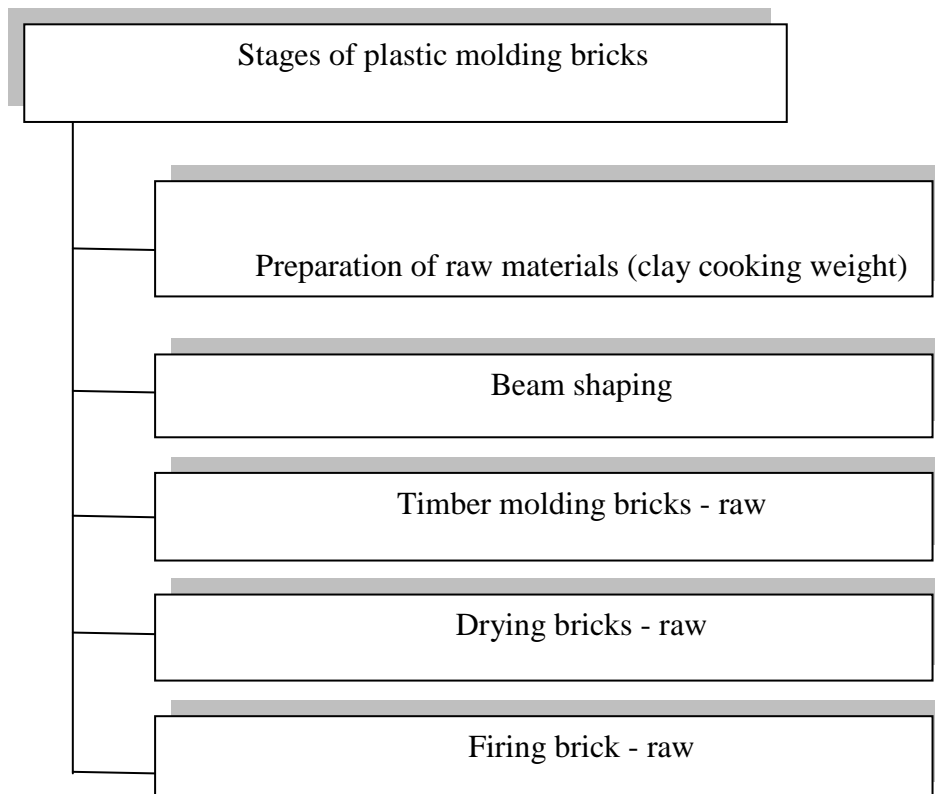


Figure 1 - Process steps of plastic molding bricks

The redistribution - a set of homogeneous feedstock repetitive manufacturing operations that complete exit semi-finished or finished products. The list is determined by the conversion process technology. Isolation conversion defines the essence and characteristics poperedelnogo cost accounting methods to determine the cost of goods (works, services). Poperedelnyo essence of the method is that the cost accounting is over redistribution (processes), and within them - under calculation and product. Direct costs are included in each redistribution, indirect - on the shop floor, production, enterprise as a whole, followed by distribution between types of products according to the accepted conversion based distribution.

Poperedelny method of cost accounting and calculation of the cost of production is used at a uniform in the starting material and the nature of the processing of mass production, which is dominated by physical, chemical and thermal processes, and with the transformation of raw materials into finished products in continuous and

usually brief technological process or a series of successive production processes, each of which is a group or individual independent redistribution (phases, stages) of production.

After passing a phased production stage ready brick comes to storage. Along with the process of production (from redistribution to redistribution) is the process of accumulation of costs by adding up the cost of each redistribution, which was visited by the product. Therefore, the fundamental feature of the method is poperedelnogo formation of the costs for each completed process (redistribution) or time. Poperedelny is the only method of calculation, which is impossible in principle (or can only partially) analytical account of the cost of production for the objects of calculation [1].

Calculation cost accounting to organize production stages, and, where appropriate and necessary - and in individual units or processes within the units. Objective conditions of production are often such that continuous technological processes are in closed units and installations. Industrial consumption of resources through these settings to create clear lines of demarcation direct costs. Keep in mind the discrepancy between the technological updating and structural units (shop) firms that introduce additional difficulties in the calculation of analytical accounting. However, where possible, organize analytical accounting costs of production and the objects of calculation. Thus, the analytical calculation is a multi-account: the costs of production are grouped by production stages - units or groups of units - calculation objects.

According to studies Pipko V.A. [1] cost accounting records for poperedelnom method of accounting can be presented as a diagram (Figure 2).

For the organization of separate accounts in the account of cost accounting for each process (redistribution) is a separate sub-account. Unit costs redistribution determined by the ratio of accumulated over time or run-time process (redistribution) of the cost of the number of units made for the period of time or on the process under consideration (redistribution).

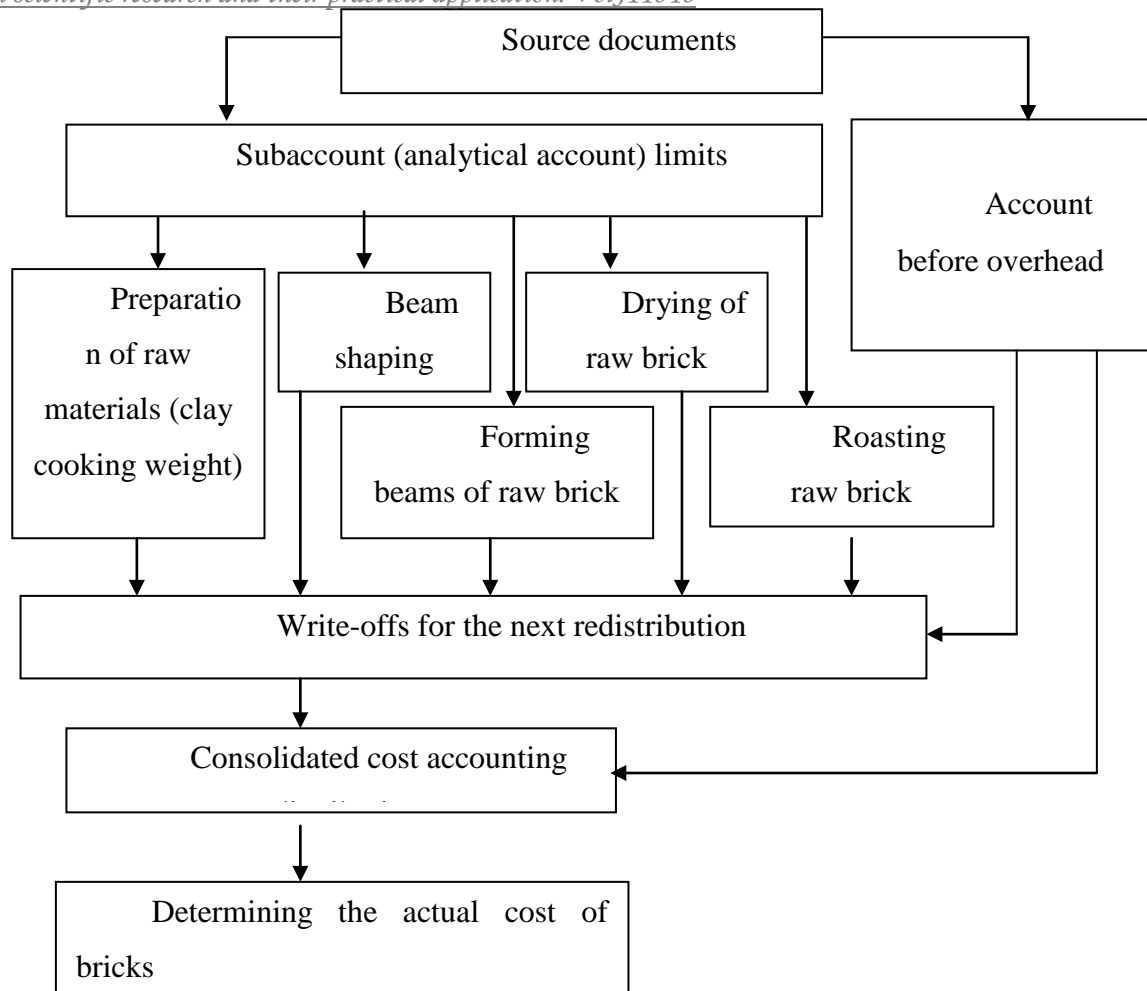


Figure 2 - cost accounting and calculation method for poperedelnom

Cost accounting in the brick production are based on the size of production. With a large (factory type) year-round brick manufacturing costs are included in each stages: extraction of clay, molding raw bricks, drying and roasting raw brick. With low volume production of bricks costs for mining clay brick manufacturing - raw account on an analytic account "Manufacture of bricks" without division into stages. Whole burnt brick comes on discount prices, broken - at prices possible sale or use. When calculating the cost of production of production costs for a brick take less cost of broken bricks. Thus, in the calculation of the cost of brick production in 1000 bricks made by dividing the cost of procurement of raw materials, production, drying and firing bricks minus the cost of by-products (broken bricks) by the number of bricks produced.

Poperedelny method of calculation of the cost can be divided into semi-finished and bespolufabrikatny. With semi-finished products of each previous version of

redistribution are intermediates for subsequent conversion or can be sold on the side. This determines the need to assess the actual semi, regulatory or planned cost or by settlement or sale prices.

When bespolufabrikatnom options for each redistribution considered only the costs of processing. The cost of finished products - the sum of costs for raw materials, raw materials, costs of conversion and the processing overheads. When bespolufabrikatnom version only calculates the cost of the finished product. Some of the types of costs that are considered indirect at other methods of costing products become straight at poperedelnoy costing. For example, the cost of control over the process of production. [3]

For example, a stone quarry produces bricks, and the manufacturing process consists of 4 conversion, distributed among the four workshops: 1st redistribution - raw material extraction, 2nd redistribution - preparation of raw materials, third repartition - molding bricks; 4th redistribution - drying bricks. A month pit produced 550,000 bricks. Necessary to calculate the actual cost of 1,000 bricks. For the calculation of the cost of brick use the original data presented in Table 1.

Cost of all manufactured products, ie 550,000 bricks will be equal to 1,833.00 rubles., And the cost of 1000 bricks, past all the stages of the process, will be 3.33 rubles.

Thus, the process of calculation of the cost of production of brick production involves two stages: the first calculated the cost of all the products in the second calculated unit cost. The complexity and the complexity of the process of calculating the cost is the cost of division facilities costing - certain types of products, which in various ways. Therefore, when ordering methods of calculation of the cost of production must be based not on the final stage - the calculation unit of production, but of the whole complex of calculation works.

Table 1

Initial data for the calculation of the cost of bricks

(thousand rubles)

Significative	1st redistribution	2nd redistribution	Third division of	4th division of
Wages and salaries	250,00	150,00	300,00	100,00
Accrued premiums	96,25	57,75	115,5	38,5
Cost of raw materials consumed	200,00	-	-	-
The cost of raw materials preparation	-	50,00	-	25,00
Depreciation on fixed assets for production purposes	70,00	45,00	35,00	60,00
Repair of equipment	-	15,00	-	-
Total direct costs	616,25	317,75	450,50	223,50
Total direct costs for the entire issue	1608,00			
General running costs	30,00			
Production costs	120,00			
Selling and distribution expenses	75,00			
Full cost	1833,00			
Cost of 1 unit. brick	0,0033			
Cost of 1000 pieces. brick	3,33			

Poperedelny cost accounting method allows you to create economically sound production costs by building within it the optimal cost accounting system, which contributes enough to overcome the challenges of cost management and control over them, and the head is given an opportunity to take steps in the production process, and not just on end of the reporting period. Therefore, we can conclude that poperedelnoe calculation can be used as an effective tool for decision-making in manufacturing.

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**HARMONIZATION OF RUSSIAN REGULATIONS ON ACCOUNTING
IN ACCORDANCE WITH IAS**

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Introduction. July 27, 2010 was made by the most important step for the whole period of the accounting reform in the Russian Federation - Federal Law № 208-FZ "On the Consolidated Financial Statements." This regulatory document can rightly be considered the basis of the adoption of International Financial Reporting Standards (IFRS) in the Russian Federation. The mechanism of IFRS is set out in the "Regulations on the recognition of the International Financial Reporting Standards and Interpretations are International Financial Reporting Standards for use in the Russian Federation", approved by the Government of the Russian Federation of 25.02.2011 № 107. November 25, 2011 Order of the Ministry of Finance of Russia

№ 160n in place in the Russian Federation documents International Financial Reporting Standards and Clarifications International Financial Reporting Standards. In July, 2012 order of the Ministry of Finance of Russia from 18. 07.2012 № 106n in the list of instruments was changed (some documents are in place, the action of others - terminated).

The introduction of these regulations in place does not mean that Russia is fully transferred to IFRS. Requirement to apply IFRS applies to a specific set of entities. However, organizations are not allowed to apply the rules of IFRS voluntarily. Thus, in our opinion, the formation of accounting policy should focus on the IFRS in force today within the Regulations on accounting. Regulations rules in force today in accounting, do not differ significantly from the norms of international standards, because Accounting Regulations were developed and adopted under the Russian accounting convergence with IFRS.

At present, the development of accounting in the Russian Federation outlined two main areas in the application of international financial reporting standards (IFRS) and, consequently, in the formation of accounting information. This is a direct application of IFRS in Russia a number of economic actors (concerned in accordance with the law) and the modernization of the Russian accounting standards under IFRS requirements that apply to all business entities. These two areas are not opposed, but rather a two vectors that must come together at one point [6].

The Finance Ministry of the Russian Federation are in the works a few draft Regulations on accounting (these draft regulations on accounting as "inventory", "Accounting for Employee Benefits", "Accounting for Leases", "Income of the organization", "organization costs", "Accounting for Fixed Assets "), which in the future should be the regulations and used by business entities for accounting and preparation of financial statements. In recent years, it was possible to note that all the documents previously developed by the Ministry of Finance published on the website of the Ministry of Finance for public comment. These projects are also not an exception.

Due to the fact that from January 1, 2013 shall come into force on the Federal Law of 06.12.2011 № 402-FZ "On Accounting" Accounting Regulations, which are now being developed, according to representatives of the Ministry of Finance of Russia, will be the last documents that Regulations issued in the form of accounting. Since 2013 the Russian standards will be issued under the name of the federal standards that will develop community organizations.

New documents are not so much on what to change regulations, to introduce some new rules, and more to the fact, to change the practice of accounting business entities. This is due to the fact that now the actual accounting policy issues, questions the practice of laws and regulations is the most critical aspect that stood in the way of further development of accounting.

If we compare the already existing today Accounting Regulations with international standards, it is possible to conclude that the difference between them is not significant. However, reporting, which is formed on the basis of Russian regulations on accounting, is quite different from statements formed on the basis of IFRS. Transformative experiences reporting analysis experience transformational adjustments that are made, shows that more than 90% of these adjustments are due to differences in regulatory requirements. Explained they had just established approaches in accounting practices of Russian companies. Developed new position just focus on those aspects that are currently not used in accounting practice, but their applicability is already provided for in the regulations.

Inference. In the Federal Law "On Accounting" states that all national standards are developed on the basis of IFRS. Therefore, in our opinion, it is necessary today to think about how to lead an organization's policies in line with international standards, as well as harmonization of RAS is aimed at implementing the rules of IFRS. For those business entities that are current lead its policies in accordance with IFRS, all of the changes, all the rules of newly RAS will seamlessly fit into the organization system of accounting. The main provisions of the projects submitted, which will be in the future requirements of the federal standards may be introduced in

the accounting practices of organizations already existing without breaking the law. Thus, for these business entities accounting reform process will be gradual and easy.

On the contrary, the organizations that will be hard to resist the changes, do not take into account the rules of IFRS to face 2013 with considerable difficulties in applying the requirements of the new federal standards on accounting.

I should also draw attention to the fact that IFRS is made along with the financial statements prepared and presented in accordance with the Law "On Accounting", that is, by the rules of the Russian standards. Thus, the preparation of IFRS financial statements, in the absence of relevant experience economic operators need to pay attention to the organizational aspects. In our view, it is necessary, first, to identify those responsible for the preparation of these financial statements. Solve the problems of automation of the accounting process in general, and reporting as well. Necessary to determine the composition and options valuation of assets and liabilities of the entity, to arrange collection of the necessary information, etc. In addition, it is necessary to solve such methodological issues as accounting policy in accordance with IFRS, the definition of the parameters of the consolidation, the development of transformation tables, working chart of accounts etc .

In addition, it should be noted that the timely training, good construction process of obtaining financial information and reflection will help build a transparent and quality reporting under IFRS.

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J11313-329

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**PROSPECTS COMPETITIVE BUSINESS ENVIRONMENT OF
RUSSIAN COMPANIES IN THE GLOBAL CHEMICAL MARKET**

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Current activities of business structures as business entities operating in the market, based on the formation and development of competitive relations. In the highly competitive business environment, in turn, is reversing the monopoly, the removal of administrative barriers, which ensures the necessary level of competition between manufacturers, suppliers and service providers, and improves customer satisfaction products to niche markets. One such market is the market of chemical products, the development of which is an integral part of the overall economic development of the state as a whole. Special attention to the market products of chemical production deserves thanks serious implications in the industrial and socio-

economic security of the country. At the present stage of development of the world economic system chemical and petrochemical industry is an indicator of technological progress and a major supplier of raw materials, intermediate products, a variety of materials and products in all sectors of industry, agriculture, services, trade, science, culture and education, defense complex have a major impact on the scope, direction and effectiveness of their development.

One of the forms of stimulating the development of market economy is a competitive business structures in modern conditions of different industries. Unchanged is that the competition gives the dynamic nature of the processes of transformation of the economic environment, based on the business operations for the organization and management of the process of reproduction, the use of innovative strategic development with the influence of various risks.

Currently, there is the growing influence of business in almost all sectors of the economy, particularly in the field of chemical production, which, in our opinion, due to the efficiency of the institution of market relations. Market of chemical products, in turn, is characterized by a high level of competition, the dynamic development of the main participants in this market, efforts to achieve a specific set of competitive advantages needed to maintain their positions. Thus the development of Russian chemical companies are in the functioning of the business environment, including the evaluation of internal and external factors of competitive development actors of the business community.

In today's market conditions, chemical products has spread oligopolistic form of competition in which large businesses in this market hold significant stakes total industry output. Oligopolistic structures are beneficial to the competitive point of view, which allows such associations withstand foreign competition and to ensure the existence of favorable conditions in foreign markets. However, in such cases, it may appear shady trend in the business environment, leading to the identification of threats to monopolize the market.

In addition, the prospect of a major development of the business environment of the domestic chemical market is a growing threat from Asian countries, is

undoubtedly of competitors in terms of chemical development. Significant development of the chemical industry in China was mainly due to the lack of state support and some of the problems inherent in the organization of business activities in Russia. In this regard, strongly growing struggle with China for the domestic and foreign markets, as well as raw materials. Also in the future we can not ignore India's position in the market of chemical products that achieved significant success in this area due to Middle East oil.

While Japan and South Korea at the moment, having traditionally strong business structures in the chemical market, may in the future address our allies and investors. Thus, the traditional leader of the world chemical production - Japan may raise investor in the Russian chemical industry, as more than 40% of petrochemical facilities in Japan are located in a seismically unstable areas. Transfer of production to Russia is one of the possible scenarios.

At present, Russian chemical manufacturers competitive in the domestic market, however, with increased competition in the absence of supportive measures and development, the situation may change in the medium term, including the growth of tariffs of natural monopolies and Russia's participation in the World Trade Organization (WTO). It is recognized that Russia's accession to the WTO will have both positive and negative effects. For the chemical industry as a positive result of Russia's accession to the WTO should include:

- getting the best in comparison with the existing conditions of access of Russian goods to foreign markets, and access to a mechanism for resolving trade disputes,
- improving quality competitiveness of Russian products as a result of the unification of technical characteristics with international standards,
- creating conditions for increased investments in the Russian market.

In the lack of competitiveness of the domestic chemical industry liberalized foreign trade regime, which is the basic principle of the WTO, have a negative impact on producers of chemical and petrochemical products for the domestic market.

The negative impact of Russia's accession to the WTO in the chemical complex will be determined mainly by the following factors:

- the low competitiveness of the chemical and petrochemical industry due to the high technical and technological industry deterioration and lack of funds for renovation of production;

- continuous drop the price competitiveness of domestic chemical and petrochemical products due to the dynamic obsolescence of fixed assets, high inflation and the increased cost of goods and services of natural monopolies;

- strengthening the process of meeting domestic demand for chemical and petrochemical products through imports at the expense of Russian manufacturers for reasons of lack of competitiveness of domestic products;

- aggravated the shortage of feedstock for the chemical and petrochemical industries as a result of further liberalization of exports.

The degree of the impact of the liberalization of the foreign trade regime under the WTO accession for chemical enterprises will not be unique, because the consequences will depend on the existing "stock" of competitiveness. So that the big industry players, such as "Sibur", "EuroChem", "Phosagro", "Uralkali", "Silvinit", "URALCHEM", "Akron", largely export-oriented, in the WTO regime to survive the competition domestic market and receive a positive effect on sales abroad.

However, the chemical small businesses unprofitable due to high production costs (higher prices for raw materials, energy-intensive technologies, etc.) and have stiff competition from foreign suppliers, especially from suppliers from China, which are often used are difficult to prove dumping.

Anticipation of changes in relative price competitiveness of plastics in domestic and foreign markets in the WTO, with the level of energy prices to the world, it can be judged that the entry into the WTO will seriously affect the consumer sector of chemistry, primarily plastpererabotku, household, lakokraochnuyu industry, fine organic synthesis.

Small-scale producers of chemical and petrochemical products have a low stock price competitiveness and, therefore, are most sensitive to the intervention in the Russian market of foreign suppliers. Reduction of import duties upon accession to the

WTO will create the conditions for greater penetration of the domestic market for small-scale chemical product imports.

Thus, for lack of competitiveness of the domestic chemical industry, liberalization of foreign trade regime for Russia's accession to the WTO would weaken the position of the majority of manufacturers of chemical and petrochemical products, with most of the negative effects to be expected in the small business - in the production of goods of plastics, paints, rubber and rubber products, and household chemicals.

According to forecasts of experts in the field of chemical industry, the global market of chemical products in the current year will keep stable growth, largely due to the intensive development of the chemical industry in Asia, particularly in China. Thus, it is expected that global demand for chemical products will continue to grow in 2013 even amid the financial problems in Europe, the tightening of the credit system and the high level of unemployment in the United States. Based on average estimated increase in global chemical production in 2013 was 3.6%, in the emerging markets is projected to rise about 6.2%. In this connection seems possible to use the domestic chemical companies strategy contender for leadership in the process of positioning on the international market, which is possible thanks to the use of the principles of environmental safety and other features that are discussed in the next section of the study.

Thus, considering the trends and outlook for the competitive business environment in the market of products of chemical sector together a number of problems in the development of the chemical industry, which are determined by the lack of funding, poor technological development, as well as the low level of competition.

At present, Russian chemical manufacturers competitive in the domestic market, however, with increased competition in the absence of supportive measures and development, the situation may change in the medium term, including the growth of tariffs of natural monopolies.

In this case, seems necessary at the state level to promote the modernization process in the largest enterprises, create new globally competitive power.

Thus, the analysis of the positions of the domestic chemical industry has shown the need to create an attractive image at the expense of the activities in various areas, help to boost the competitiveness of the domestic chemical industry on the international market.

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**INCREASE OF USAGE EFFICIENCY OF CURRENT ASSETS IN THE
AGRICULTURAL ENTERPRISES**

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The areas of increase of current assets efficiency usage of the agricultural enterprises are considered in article. It is proposed by author as one of such areas to use the economic-mathematical model of current assets structure optimization of the agricultural enterprises which will allow to reduce the circulation costs and by that to improve a financial condition of the enterprise.

Key words: current assets, efficiency of use, economic-mathematical model, the analysis.

Introduction. Current assets management problems of the economic player attract an attention of scientists more and more. It is caused by globalization processes which occur in economy, by development not only various forms of property, but also variety of economic behavior of the enterprises owners and managers.

Among the problems which decision will provide increase of social production efficiency, the questions of current assets rational usage by the agricultural enterprises occupy the important place. The current assets of the agricultural

enterprises is the economic category which researches face with a complex of theoretical and practical administrative questions which arise in connection with a considerable quantity of elements of their physical composition; with high dynamics of current assets transformation into other kinds of the enterprise assets; with the important role in solvency and profitability support.

The research urgency is conditioned by objective requirement of an estimation procedure development of current assets influence on a financial condition of the agricultural enterprise, that directed on increasing of the current assets usage efficiency and achievement of the strategic purposes of the agricultural enterprise in the conditions of the market environment uncertainty.

The research objective is development and substantiation of methodical approaches to an influence estimation of the current assets structure on a financial condition of the agricultural enterprise in the globalization conditions which would meet requirements of various users for reception of the operative and trustworthy information concerning the prospects of activity realization.

The basic research problem is the development of optimization model for the determination of current assets optimum structure of the agricultural enterprise for a concentration on key indicators of a financial condition.

Modeling is the important tool of many economic problems decision and particularly the analytical research implementation. The modeling method is a designing of model on the basis of the object previous studying, determination of its most essential characteristics, the experimental and theoretical analysis of the created model, and also a necessary correcting on the basis of the received information.

The big class of economic-mathematical models are the optimization models which allow to choose the best, optimum variant from all possible decisions. Optimization methods and models of mathematical programming are widely used for the decision of economy various problems. Any optimization model contains, as a rule, two components: criterion function, contingencies. The criterion function formalizes optimality criterion in compliance with it among admissible plans is

chosen the best, and the contingencies concerning the variables identify set of admissible plans.

The mathematical optimization model of the current assets structure of the industrial agricultural enterprise offered by the author will be calculated by data of Petrostal public corporation, Odessa region because at this enterprise, among the enterprises investigated by us, the greatest specific gravity of the current assets elements are inventory, accounts receivable, current biological assets and goods in process, which are sorted out by us for the research. The current assets of the industrial agricultural enterprises can be characterized from different positions, however their liquidity, total amount and structure is the basic characteristics. The current assets share on own and involved according to their formation sources. Therefore it is expedient to optimize both the structure of available current assets and structure of their formation sources (own and involved) in the estimation of usage efficiency of the current assets of the industrial agricultural enterprises .

In developed economic-mathematical model on the one hand, circulation costs and alternative cost of current assets elements are minimized, from the other hand, costs of mobilization and service of used current assets formation sources are minimised which are combined into one criterion function.

The criterion function is the function which connects the purpose (variable that is optimised) with operated variables in an optimization problem, function of unknowns, extremum (the maximum or the minimum) which is necessary to find. The indicator choice, its formalized description will be accepted as the criterion function, the major part of the work pithiness of in the optimization problem statement.

The general record of criterion function looks like:

$$F = \sum_n C_n X_n \rightarrow MIN(MAX) \quad (1)$$

In our case criterion function (2) reproduces the sum of circulation costs and alternative cost of current assets, and also costs of mobilization and service of used current assets formation sources and looks like that:

$$\begin{aligned}
 & \hat{A}_{\zeta} \cdot \Delta \zeta + \hat{A}_{\Delta \zeta} \cdot \Delta \hat{A}_{\zeta} \cdot \hat{E}_{\Delta \hat{A}_{\zeta}} + \hat{A}_{\hat{A}} \cdot \Delta \hat{A} \cdot \hat{E}_{\Delta \hat{A}} + \hat{A}_{\hat{A}\hat{A}} \cdot \Delta \hat{A}\hat{A} \cdot \hat{E}_{\Delta \hat{A}\hat{A}} + \\
 & + \hat{A}_{\hat{A}\hat{A}} \cdot \Delta \hat{A}\hat{A} \cdot \hat{E}_{\Delta \hat{A}\hat{A}} + \hat{A}_{\hat{A}\hat{I}} \cdot \Delta \hat{A}\hat{I} \cdot \hat{E}_{\Delta \hat{A}\hat{I}} + \hat{A}_{\hat{E}\hat{E}} \cdot \Delta \hat{E}\hat{E} \cdot \hat{E}_{\Delta \hat{E}\hat{E}} + \\
 & + \hat{A}_{\hat{A}\hat{A}} \cdot \Delta \hat{A}\hat{A} \cdot \hat{E}_{\Delta \hat{A}\hat{A}} + \hat{A}_{\hat{E}\hat{C}} \cdot \Delta \hat{E}\hat{C} \cdot \hat{E}_{\Delta \hat{E}\hat{C}} + \hat{A}_{\hat{I}\hat{C}} \cdot \Delta \hat{I}\hat{C} \cdot \hat{E}_{\Delta \hat{I}\hat{C}} + \\
 & \hat{A}_{\hat{I}^2} \cdot \Delta \hat{I}^2 \cdot \hat{E}_{\Delta \hat{I}^2} \rightarrow \min
 \end{aligned} \tag{2}$$

where B_3 is the capital cost which is used for formation inventory and expenses;

$B_{\Delta \hat{A}}$ is the cost of accounts receivable and means in calculations;

$\hat{A}_{\hat{A}}$ is goods in process cost;

$\hat{A}_{\hat{A}\hat{A}}$ is cost of current biological assets;

$\Delta \hat{A}$ is change of the sum of inventory and expenses;

$\Delta \hat{A}\hat{A}$ is change accounts receivable and means in calculations;

$\Delta \hat{A}$ is goods in process change;

$\Delta \hat{A}\hat{A}$ is change of current biological assets;

$B_{\Delta \hat{A}}$ is cost of mobilization and service of the own current assets formation sources;

$B_{\Delta \hat{A}\hat{A}}$ is cost of mobilization and service of the long-term involved formation sources;

B_{KK} is cost of mobilization and service of the short-term credits of bank;

B_{BB} is cost of mobilization and service of the commodity (commercial) credit in the form of long-term delay of payment with bill registration;

B_{K3} is cost of mobilization and service of the bill payable for the goods, works, services;

$B_{\Delta \hat{A}}$ is cost of mobilization and service of current liabilities;

$B_{\Delta \hat{A}\hat{A}}$ is cost of mobilization and service of other current liabilities;

$\Delta \hat{A}\hat{A}$ is change of the sum of the own current assets formation sources;

$\Delta \hat{A}\hat{A}\hat{A}$ is change of the sum of the long-term involved formation sources;

$\Delta \hat{A}\hat{A}$ is change of the sum the short-term credits of bank;

$\Delta \hat{A}\hat{A}$ is change of the sum of the current liabilities;

$\Delta \hat{A}\hat{A}$ is change of the sum of the commodity (commercial) credit in the form of long-term delay of payment with bill registration;

$\Delta K3$ is change of the sum of the bill payable for the goods, works, services;

ΔIII is change of the sum of other current liabilities.

It is necessary to notice that such indicator as change of the sum of inventory and expenses can be considered only under conditions of the concrete economic player, that is the cost of inventory and expenses at each separate industrial agricultural enterprise can be corrected with a glance of norms and standards of the inventory elements and growth (reduction) of the production volume which depends on an activity kind. By the use of the offered optimization model, for each separate agricultural industrial enterprise we can supplement the parameters of the offered model in additional factors of weight of the inventory and expenses norms and specifications. Under conditions of the financial crisis, and especially at the agricultural enterprises, industrial activity can be diversified, some enterprises can refuse separate areas or add them depending on the internal and external reasons. So, at construction of model of the current assets structure directed on optimization the target problem is reduced to minimization of expenses from the optimized structure which is necessary for calculating. In this case the base structure of the current assets of the agricultural industrial enterprise is supplemented with the information about each element of active turnover and a source their formation, and also borders of fluctuations of this indicator. It will be optimum such structure of current assets of the agricultural industrial enterprise which will provide the minimum size of expenses under all other equal conditions. As the decision of economic-mathematical model, or the admissible plan is called the set of values of unknowns which satisfies to its system of restrictions. The model has set of decisions, or set of admissible plans, and among them треба to find uniform which satisfies to system of restrictions and criterion function.

At present there is a considerable quantity of programs which help to solve the created optimization model. The main programs of them are Maple, Mach Lab, Mathematics. It is necessary to notice that these programs written by developers in English, therefore they not so convenient to use. The best variant are usage of Russian software package Microsoft 2007. The created economic-mathematical

model of optimization of the sum of the circulation costs and alternative cost of current assets has been solved with the help of tool "Search of decisions" in Microsoft Excel.

Conclusions: analyzing results of the decision optimization problems, it is possible to draw a conclusion that on Petrostal public corporation, Odessa region there is optimum such structure of current assets: inventory - 526,96 thousand hrn., accounts receivable - 1 912,99 thousand hrn., goods in process - 1 303,97 thousand hrn., current biological assets - 69,45 thousand hrn. The optimum sum of circulation costs and alternative cost of the current assets are 2531645,48 thousand hrn. We will specify that without application of optimization model the sum of circulation costs and alternative cost of the current assets of the enterprise made 101143718,0 thousand hrn. And after optimization of current assets structure we will receive the sum of circulation costs and alternative cost 9861207,52 thousand hrn. This sum is smaller than the enterprise has really incurred in 2011 year. Let's emphasize on that, the definition of the optimum current assets structure with a glance of all criteria will help the agricultural industrial enterprise to establish a parity between own and borrowed current assets which will come nearer to optimum, and by such principle to finance the current assets requirement.

Thus, applying optimization economic-mathematical model we will specify that introduction of the resulted algorithm of the decision can be expedient for the agricultural industrial enterprises.

UDC 330.42

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Lavrenchuk V.A.

**METHODS OF CLASSIFICATION ECONOMIC DATA: COUNTRIES'
DIVISION BY LEVEL OF ENERGY EFFICIENCY DEVELOPMENT**

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This article deals with the methods of economic information classification. Author examined the key concepts of the theme, the basic methods of grouping data, approaches to clustering, ways to analyze the results.

Key words: classification methods, clustering, cluster analysis approaches.

Classification is a division of objects for certain classes that allow to see the objects' specific of data, their diversity, properties, relationships and dependencies, general and specific. Classification of objects allows to insight better into the nature of the objects, to improve existing knowledge and to identify new properties.

The main directions of the state regulation of the economy, which together go to make up the country's energy policy, are based on the principles of energy conservation and energy efficiency. This policy is manifested in changes in a number of indicators, among which are energy-intensive products, the level of energy consumption and the main fuel and energy resources, the per capita GDP, the share of renewable energy in the total energy, CO₂ emissions, etc.

In the context of globalization, comparison of the effectiveness of energy efficiency policies in different countries will have great role, according to globalization. This will enable to draw analogies with a number of similar economies, analyze performance of government programs to reduce energy consumption, do scenario cases. The basis for this comparison is to build evidence-based classification of countries in the promotion of energy-efficient technologies.

Classification should be understood as the result of grouping objects into classes based on the integration of the observations on the principle of population

similarities. Thus, this process allows displaying the qualitative differences between the different classes.

Classification should be separated by the number of classes:

- with one class (for example, a countries with low energy efficiency, and other countries);
- discrimination or division into two classes (high- and low energy efficiency countries, plus all of the studies fall into these two categories);
- a set of classes.

Data classification can be carried out by different methods. One option is using the expert evaluation. The undoubted advantage of this method is easier implementation. On the other hand, the use of this method is associated with the risk of errors due to the intervention of the human factor. This explains the frequent use of mathematical and statistical methods of division into classes. In this article we will pay attention to the use of clustering.

Clustering should be understood as a problem of the division of the original set of objects (in this case countries) into groups (clusters), which can be interpreted (describe profile). The criterion of cluster formation must implement the principle: elements of the same cluster are similar to each other, the elements of different clusters are different from each other.

There are several basic approaches of cluster analysis. The same method can include a few approaches (Figure. 1).[1, 6; 3, 316]

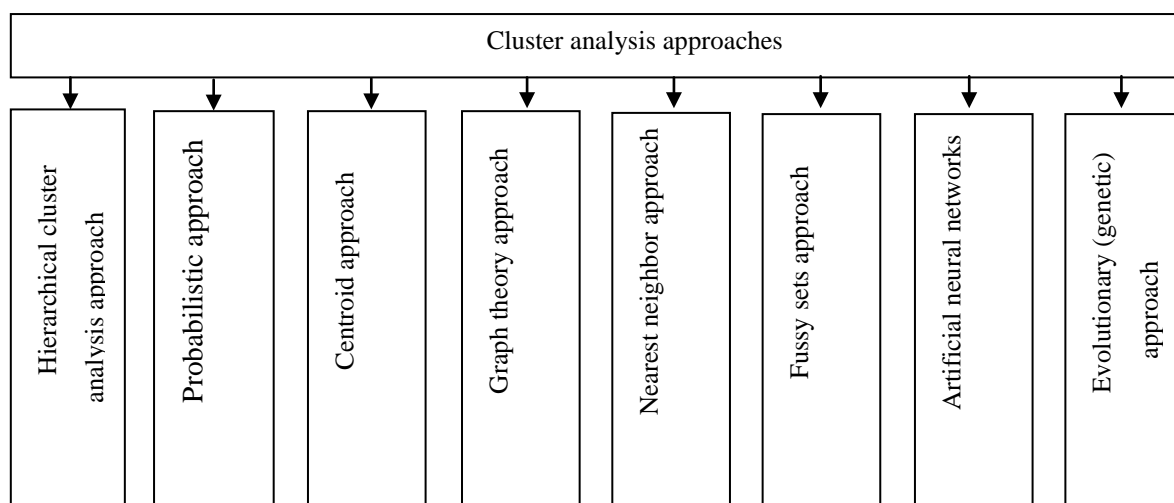


Figure. 1. Approaches to cluster analysis.

1. Hierarchical cluster analysis methods (Figure. 2). These methods are characterized by the construction of a hierarchy, or tree structure. They allow you to implement a partition of objects in such a way that the result of each step is obtained by a certain rule of the previous one.

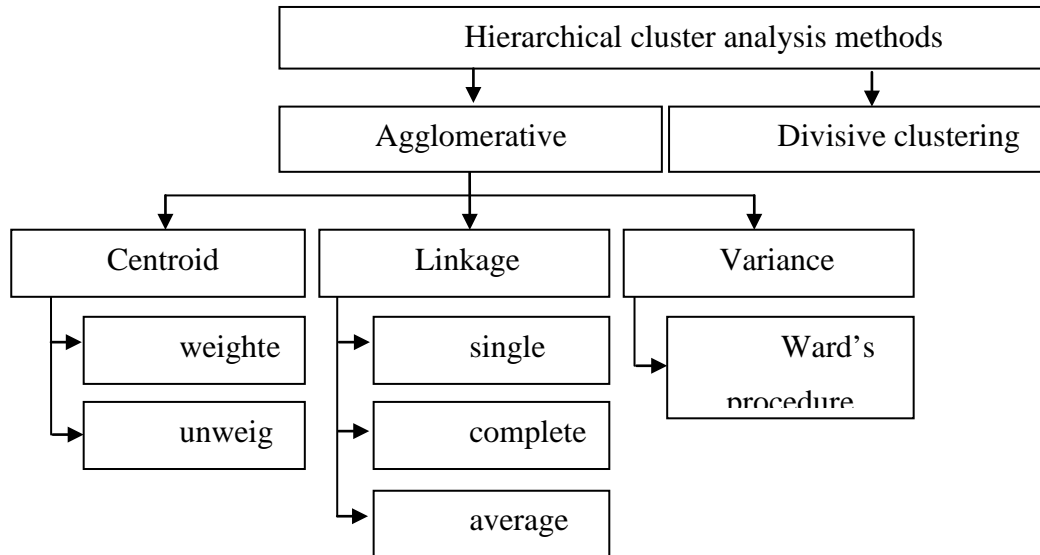


Figure. 2. Types of hierarchical cluster analysis methods.

1.1. Single linkage method, which is based on the minimum distance between the objects (the nearest neighbor).

1.2. Complete linkage method, which is based on the maximum distance between objects (the furthest neighbor).

1.3. Average linkage method, which is based on the average of all the distances between the objects of the two clusters, each objects of the pair is objects of different clusters.

1.4. Ward's procedure - clusters are formed in such a way as to minimize the squared Euclidean distance to the cluster means.

1.5. Centroid method, in which the distance between two clusters is understood as the distance between its centers of gravity.

2. Non-hierarchical methods. These methods are primarily determined by the center of the cluster, and then grouped all objects within a given from the threshold.

2.1. Sequential threshold method, in which elected cluster and all objects that are within a specified threshold from the center, are grouped together.

2.2. Parallel threshold method, whereby multiple simultaneously determine the cluster centers, all objects that are within a given threshold center, grouped together.

2.3. Optimizing partitioning method, which allows you to put objects in accordance to other clusters (reallocate objects) to optimize overall criteria such as average intra-distance for a given number of clusters.

In this paper, we shall consider the use of hierarchical clustering methods for the classification of countries in the promotion and use of energy efficient technologies.

Methodology of cluster analysis can be represented as a process consisting of four main stages (Figure.3):

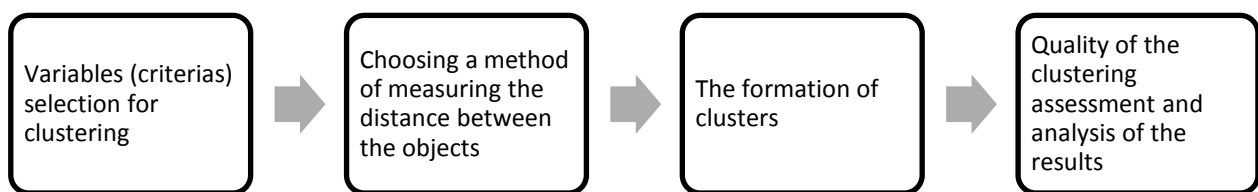


Figure. 3. The Methodology of cluster analysis.

At first, it's necessary to select variables for cluster analysis. Adding extra variables that are not relevant for this grouping can significantly distort the results. It is therefore necessary to select the minimum number of criteria that might describe the similarity between the countries. To get rid of the effects of variables with a large scale the series should be a preliminary standardized.

The next important step is to select the function of the distance between objects. Euclidean measure is the most common distance:

$$d = \left[\sum_{k=1}^n (x_k - y_k)^2 \right]^{\frac{1}{2}}. \quad (1)$$

There are others norms of distance, that can be used.

Squared of Euclidean measure is the most common distance:

$$d = \sum_{k=1}^n (x_k - y_k)^2; \quad (2)$$

Block (or Manhattan distance):

$$d = \sum_{k=1}^n |x_k - y_k|; \quad (3)$$

Minkowski distance:

$$d = \left[\sum_{k=1}^n |x_k - y_k|^p \right]^{1/p}. \quad (4)$$

As a software product in this research it's possible to use a package SPSS. It's a very convenient product, that allows to analyze incoming information effectively, work with large data sets, standardize data, use methods of hierarchical cluster analysis, determine the optimal number of clusters and output dendrogram, agglomeration and the order matrix of proximities.

Country classification by hierarchical cluster will examine the effectiveness of the energy-saving policy. It will permit to develop recommendations for improving energy security.

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**COMPARATIVE ANALYSIS OF STIMULATION SYSTEMS OF
HIGHER EDUCATIONAL INSTITUTIONS PERSONNEL**

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In presented article the comparative analysis of stimulation systems of higher educational institutions personnel is carried out. The conclusion that effectively to apply "stimulating" model is drawn. It assumes payments on the basis of an assessment of activity results of teachers in the form of rating system. The offered system can be built in the mechanism of the effective contract.

Key words: stimulation system, effective contract, higher educational institution, rating system.

The problem of motivation and stimulation of the faculty of higher education institution can be carried to problems of realization of functions of the social and labor relations rightfully. By results of the carried-out analysis [1,2] it is summarized that the person of work practically dropped out of a field not only labor, but also social policy of the state, including, and workers of an education system. Essentially new system of social, economic and legal interaction is necessary for creation of necessary for highly effective and productive work of conditions in essentially new market environment between the state, employers and workers also. The faculty is a basic element of the higher school – from pedagogical competence of the teacher, his qualification, qualities, the general culture level of training of specialists, and, therefore, and productivity of all economic activity of the country depends. From here one of the most important directions of management of the social and labor relations in higher education institution is improvement of system of motivation and stimulation of the scientific and pedagogical personnel.

Considering system of compensation of higher educational institutions it is necessary to understand that it consists of two main components which conditionally

should be divided on "invariant" and "variable". The load of the teacher stated in his curriculum on a certain share of a rate belongs to an invariant component. That work for which the worker can receive payments of stimulating, compensation character belongs to variable part.

Each higher education institution independently forms the list of payments of stimulating character, and even more often this list form structural divisions depending on the requirements, but at present almost in all higher education institutions there is no formal communication between criteria of quality of work of the faculty and results by which the university in the activity and in the strategic development is guided. Especially sharply this problem concerns federal universities as the separate task, occurrence to 2020 in the first hundred leading world universities according to a world rating of universities about what it is spoken in the Presidential decree of the Russian Federation "About measures for realization of public policy in the fields of education and sciences" of May 7, 2012 № 599 now is set for them. On the basis of this task federal universities need to revise the list of indicators in variable part of system of compensation and to bring into accord with indicators for an assessment of higher education institutions in world ratings. For this purpose it is necessary to consider existing motivational schemes and indicators on the basis of which stimulating payments (tab. 1) are formed.

Table 1

The comparative analysis of motivational schemes in the largest higher education institutions of the Russian Federation

	Higher Education Institution	Standard and legal document	document Intrinsic and substantial characteristic of system	Criteria of an assessment of activity of employees	Subject of management	Technology
	Far Eastern Federal University	the Provision on rating system of an assessment of activity of employees	the Comprehensive assessment of efficiency of activity of PPS, the differentiated approach for payment work depending on labor achievements and regular collection of information about results of scientific and pedagogical activity and a condition of personnel potential	<p>Educational and pedagogical activity: management of research work, generalization and distribution of own pedagogical experience, rank assignment, rewarding;</p> <p>Research activity: professional development, change of the formal scientific status, membership in editorial boards, preparation of scientific shots, scientific researches, participation in scientific and innovative activity, work in dissertation councils, the edition of scientific works, participation in actions, participation in scientific and consulting and expert activity;</p> <p>Educational and methodical activity: edition of educational and methodical literature, methodological support of disciplines;</p> <p>Organizational and pedagogical activity; Educational activity;</p> <p>Participation in work of elected bodies, commissions, publishing council;</p> <p>Creative activity;</p> <p>Participation in rating system of an assessment of students</p>	the Commission which is annually approved by the order of the rector	the Technique of rating system of an assessment on the basis of system of weight coefficients by invariant and variable criteria
		The project "Motivation"	Stimulation of employees to more effective work	<p>One publication in the magazine indexed by the Scopus database, brings to the author or a group of authors on 100 thousand bonus rubles;</p> <p>At successful protection of the thesis and receiving a</p>	Rector	Single payments

				<p>doctor's degree single payment of 300 thousand rubles is guaranteed;</p> <p>Teachers, whose graduate students make progress in science and defend the master's dissertation in four years, receive 150 thousand rubles;</p> <p>The edition in English also is encouraged with employees of University of monographs and textbooks in the amount of 100 to 300 thousand rubles depending on the volume and circulation;</p> <p>With the report at conference the employee of university earns stimulating single reward for performance from 10 to 50 thousand rubles depending on the importance of action, a look and report language</p>		
	Ural Federal University	the Provision on the faculty work incentives	Stimulation is made following the results of work in two last calendar years in the form of the monthly extra charge established for calendar year	<p>To the research supervisor for preparation of the candidate of science;</p> <p>The monograph or directory edition (the dictionary, etc.) in leading scientific editions;</p> <p>Release of the textbook or the education guidance with signature stamp;</p> <p>Application of the remote educational technologies at realization of educational programs;</p> <p>Development and implementation of the new program of additional professional education;</p> <p>The publication in the editions entering into the list of the Highest Certifying Commission;</p> <p>Participation in editorial boards of the foreign magazines entering into the Scopus base;</p> <p>The organization of conferences, symposiums and exhibitions as the member of organizing committee provided that the university is specified among organizers;</p> <p>To heads of contractual research and development works on rendering consulting and engineering services, projects according to programs, grants, etc.;</p> <p>The direction on behalf of university of the demand for</p>	Extra charges are established by the order of the rector on the basis of information containing in questionnaires of teachers and provided by management of institutes. On the basis of data and the calculated cost of point of planned financial management prepares the	The size of an extra charge is defined as the work "costs" of one point on number of the got points. The size does not depend on a share of the rate occupied by the applicant. By the order of the rector the limit size of an extra charge can be established. The minimum quantity of

				<p>the invention, useful model, the program; To the head of students or graduate students, participation in exhibitions, for participation in the Olympic Games, sports competitions and so forth; Performance of duties of the chairman, scientific secretary, member of dissertation councils.</p>	<p>draft of the order and purpose of extra charges of the faculty</p>	<p>points which the applicant needs to gather, is determined by the order of the rector by commission representation</p>
	<p>Immanuel Kant Baltic Federal University</p>	<p>Order "About Improvement of a Control System by Finance of University, Formation and Distribution of Fund of Compensation and Stimulation of the Structural Divisions Realizing the Main Educational Programs"</p>	<p>Stimulation of employees to more effective work</p>	<p>Development of educational and methodical materials; Activity of use of materials the being trained; Professional development, volume of knowledge and competences; Protection of theses and relief action in protection of theses; Publications: the monograph in the reporting period, the scientific article in periodic scientific editions, the scientific article in the periodic profile scientific editions entering into the list of the Highest Certifying Commission; Indicator existence Hirsh's index; Number of citing of publications, including in the Scopus database; The issued patent; Participation in projects: Management/participation in NIR according to the federal target scientific program, under the contract with the organization, on grants of national funds, the President of the Russian Federation, the Government of the Russian Federation, the issued demand for grants in domestic and international programs and funds; Scientific, design work with the being trained; Social responsibility and socially significant activity; Management/participation in work of Dissertation councils; Participation in work in editorial boards, editorial councils of the Highest Certifying Commission magazines,</p>	<p>It is approved as the order of the rector</p>	<p>The assessment is made by exposure of points on the basis of which the rating is formed</p>

				<p>advisory councils;</p> <p>Preparation and carrying out public, including sporting events with participation of students;</p> <p>Coaching, the organization of the student's Olympic Games, competitions, exhibitions, conferences, scientific circles, scientific organizations, clubs and other kinds of activity of students in the presence of results.</p>		
	<p>Southern Federal University</p>	<p>Annex 8 to the Provision on compensation of workers</p>	<p>Entry of university into world ratings on the basis of advance of a brand of university and a work individualization with students</p>	<p>Number of published articles: the publication in magazines with the two-year impact-factor, considered in Russian index of scientific citing and Scopus;</p> <p>Number of monographs, textbooks and education guidances in various publishing houses, with a signature stamp and without;</p> <p>Citing index (on one of Russian index of scientific citing or Scopus indicators);</p> <p>Indicators of the international and national recognition; Information advance of a brand of University;</p> <p>Educational projects: the organization and carrying out an additional educational program (on volumes in hours), the joint master program of double diplomas, programs of the academic mobility with foreign higher education institutions, reading a course of lectures in a foreign language;</p> <p>Realization of interactive forms of cooperation with students; management of students research work;</p> <p>Cultural and mass and sports work with students;</p> <p>Demand of graduates on a labor market: carrying out personnel actions, monitoring of employment of graduates, performance of function of the coordinator on employment of graduates</p>	<p>Order of the rector</p>	<p>Payments of stimulating character on the basis of calculation of an individual rating of the teacher regarding advance of a brand of university and a work individualization with students</p>

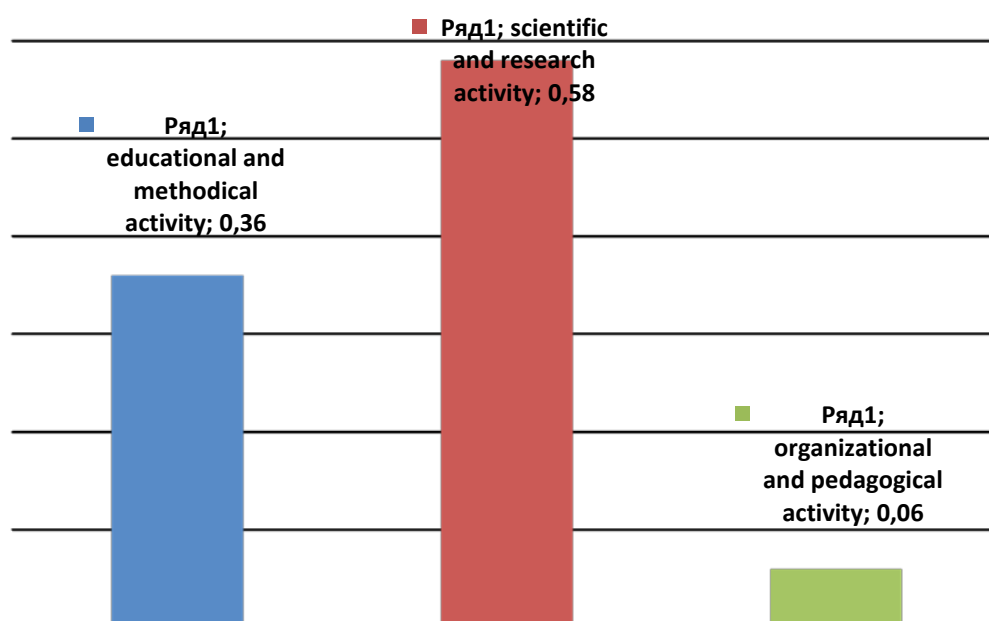


Fig. 1. Average share of kinds of activity in the general rating system of the largest domestic higher education institutions

The analysis of existing motivational schemes of scientific and pedagogical shots allowed to allocate a number of models, such as "proportional", "social payment", "compensatory", "incentive", "stimulating" which elements are used by heads for an assessment of work of scientific and pedagogical structure.

In our opinion most effectively to apply "stimulating" model which assumes payments on the basis of an assessment of results of activity of teachers in the form of rating system. This model is based on the following principles:

- possesses real stimulating effect: it is easy to correlate the amount of stimulating payments to the real labor costs connected with achievement of these or those results of activity;

- has complex character: allows to include all major kinds of activity of scientific and pedagogical shots and to be the activity of a higher educational institution connected with indicators;

- is transparent: provides estimates of results of work uniform, measurable and known all criterion;

- has flexibility: at the general formalization of process of an assessment of work of scientific and pedagogical shots heads still have possibility of encouragement of

the separate kinds of activity which have not been provided by uniform criteria (at the expense of formation of reserve fund);

- this model allows development of the system of motivation jointly with involvement of experts.

The offered system can be built in the mechanism of the effective contract which represents the contractual relations providing achievement of planned results of activity of workers, performance of specific objectives and realization of the functions having priority value for the employer.

Expediency of introduction of the mechanism of the effective contract is caused by features of labor process of teachers of the sphere of higher education [5]. They have double nature of remuneration, that is except material the teacher earns non-material reward: free time, liberty of choice during the working day, pleasure from creative activity and daily confirmation of the high social status.

The effective contract is provided with three groups of factors: qualitative structure of teachers, possibility of mutual monitoring of quality of work; considerable volume of scientific researches; inclusiveness in external networks of the academic interaction. In aggregate, the presented three groups of factors, provide possibility of effective work in education at lower, than in other sectors, material remuneration.

Summarizing above told, it is possible to draw a conclusion that now in many establishments of higher education various methods of stimulation of the personnel are applied. Due to the objectives in the field of entry of leading universities into world ratings, the main emphasis in systems of stimulation it is placed on increase of the importance of scientific activity of the personnel and its academic reputation. Taking into account it have the development of system of calculation of an individual rating of the teacher on the basis of which stimulating payments in a context of achievement of the priority purposes and university tasks are appointed.

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**Methodological approaches to the assessment of the social-economic
benefits of integration**

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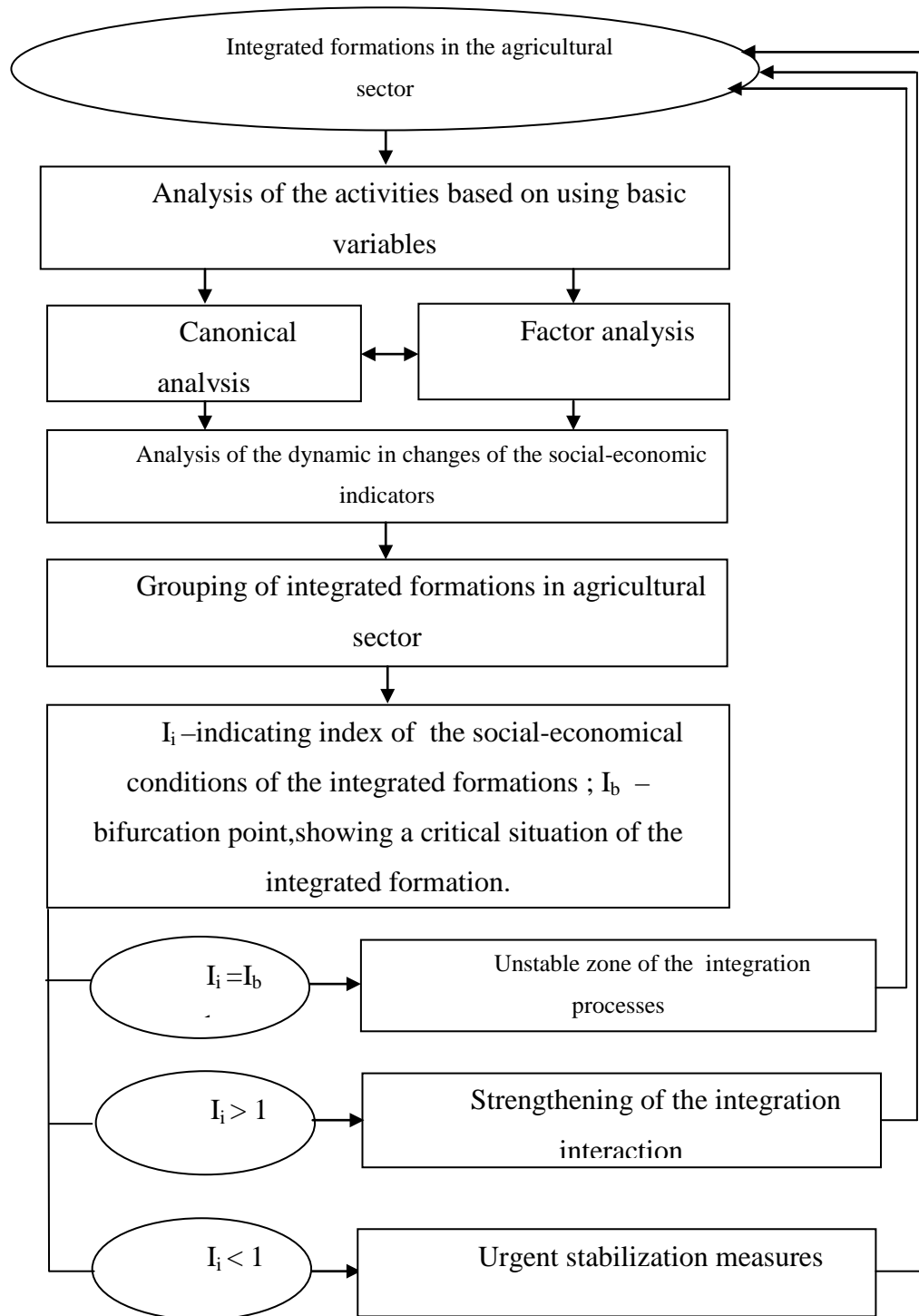
In this report there are an overview of methods of diagnosing social-economic conditions of agro-integrated structures and its necessity

Keywords: agro-industrial integration, component and canonical analyses, the index of indication, the point of bifurcation

Integration interaction is the main mechanism of increasing the efficiency of the enterprises and organizations of the agriculture sector, which is considered to be a complex system of social and economic relations in the form of associative interaction in the sphere of production, processing and marketing of food products. It involves pooling of manpower of material and financial resources, producing, processing, trade and other organizations to improve the social-economic benefits of integrated formation which results in more efficient using of the factors of production [4].

Participants of the integrated formations are organically linked and focused on cooperative using of the resources. However, in many cases, obtaining economic benefits from the implementation of cooperative activities becoming a priority and the social consequences of integration does not take into account. There are many theoretical and economical aspects of the social-economic efficiency in the activity of integrated subdivisions in the agricultural sector which still have leak of learning. Because of these there is an necessity of elaboration methodological support for diagnosing of the social-economic effect from integration interconnection and practical recommendations in order to increase outcome of using [1].

For determining the effectiveness of using the integration form it is necessary to use methodology of a complex analysis of the social-economic effect from making an cooperative activity, which is formed from a couple of basic stages (pic. 1).



Pic 1. Methods of diagnosing of social-economic status of agricultural integrated structures

During the first stage a main goal and tasks of the researching should be formed. For example, definition of social and economic efficiency of integrated units, also an object of the searching should be formed from the list of integrated enterprises.

On the second stage it is supposed to make component and canonical analysis. During this period forming of necessary information foundation and its first semantic tests are held. Also factor variables, which are showing economic and social components of learning process and level of interconnections between selected canonical variables, should be formed.

Third stage - analysis of the value changes in the obtained factors and variation of factors in the context of study enterprises, summarizing of the received indicators and its level during particular period.

Forming groups of the integrated formations in agriculture sector is taking place on the fourth stage. They are selected according to the level of the dynamic in changes of social and economical indicators.

The fifth stage – forming the level of the social and economical development; must be counted a main indicator - index of indication of the social-economic conditions of the integrated formation, which describing a stability of the integrated system. Then starts the determination of the point of bifurcation, which is, in the same time, is a critical point, and which is a point where the system becomes unstable in relation to fluctuations and there is an uncertainty: whether the system condition stay in an uncertainty, or it will change its position for a new higher level of an ordering.

Relative indicators are the basics of the making the index of indication (1) - the growth rates of the fixed assets (GRfa), growth rates of the labor productivity (GRlp) and growth rates of the salary (GRs):

$$I_i = GR_{fa} \times \frac{GR_{lp}}{GR_s} \geq 1. \quad (1)$$

In the basics of the economic interpretation there are following assumptions:

– the growth rates of fixed assets is excepted as a resulting economic integrated formation of the activities indicator; growth rates of the labor productivity as a social-economic indicator; growth rates of the salary as a social indicator [2];

- if the growth rates are not higher than growth rates of the labor productivity the positive additions from the fixed assets can be used for elimination of disparities in a certain time lag;
- if the growth rates of fixed assets are going down at a certain time period and the labor productivity grows faster in comparison with salary level it will cause a reduction of the index of the indication;
- the index of the indication, which is equal to one and we take as bifurcation point, is connected with critical situation during the developing of the integration processes which needs adequate management decisions [2].

The index of the indication value $I_i=1$ is considered to be a point of bifurcation, because it is a lower level for indicator defining reducing resistance of the integrated system. If $I_i > 1$ – there are positive trends of the development. If $I_i < 1$ – it shows crises in the enterprising in terms of received result of social-economical effect. Therefore, you must either take urgent actions in order to improve the activity of the integrated structure, or to thought out the reorganization measures.

This methodology of diagnosing social-economical condition of the agricultural integrated structures can provide us with the necessary results for decision making for improving the activity of the integrated structure and to make practical mechanism for calculating the economic and social impact of every integrated formation [3]. Shown methodology of calculating social-economic effectiveness from integration enterprise entities provides with attempt of a complex solving of the problem of improving results of the activity of the integrated agricultural subdivisions in Russian economy. This methodology can be used both, during the planning stage of integration, giving a chance to make adequate and economically correct decisions, and during the activity of the already made integrated structure, providing with an opportunity to shape corrective actions, which help to get rid of limitations in a particular active subdivision. In such situation a conclusion of weak element, its replacement or development and implementation of measures for bring participants' characteristics (economic, technical, financial, social, and environmental and etc.) for necessary levels for reaching the goals can be considered as corrective decisions.

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**INSTITUCIONALINYE PARTICULARITIES OF INCREASING TO
EFFICIENCY OF THE USE ZEMELINYH RESOURCE IN AGRICULTURE**

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In given report is considered track record, structure and efficiency of the use resource land of the

Keywords: resource of the land, personal subsidiary facilities, peasant (farming) facilities, fund of the land

Reforming of agroindustrial complex at the beginning of 90's put in the center fundamental change in land relations that have been based on the monopoly of state land property. Rejection of the command-and-control ideology of the economic mechanism development became a crucial moment for change of one socio-political

system to another – market. The problems of formation and development of multi-form agrarian economy, which would be characterized by absolute liberalization of economic activity of agricultural enterprises, the supplantation of the state monopoly and the proclamation of private ownership on factors of production, including land resources as the basis of agriculture are coming to the fore.

As a result of transformations the modern conditions of agriculture development are characterized by a variety of types of enterprises and organizations engaged in agricultural production. The most common of these are economic partnerships and companies. More than 40% of the land resources of enterprises and organizations engaged in the production of agricultural products are used by them. Production cooperatives, which have much in common with the former collective farms, accounts for about 37% of land, state and municipal enterprises accounts for 6%.

Half of land in production cooperatives, economic partnerships and companies is under common ownership, 99% of it - is joint share ownership, represented by land shares.

The owners of land shares preferred to lease them out, but not to the share capital of agricultural enterprises and organizations, due to the economic instability of these industrial structures, or to transfer a share in the common ownership rights on the plot of land from the land of agricultural purpose on the basis of purchase and sale agreements. Hereupon the share of land owned by legal entities remains extremely low at the moment. Land owned by partnerships and companies amounts to 9.0%, the situation in ownership of production cooperatives - 1.8%.

Besides, agricultural commercial organizations use acres which are in the state and municipal property. More than 40% acres of state and municipal property are in the usage of economic partnerships and companies, as well as producers' cooperatives. These acres include the land plots given to the enterprise additional for agricultural purpose from state and municipal property.

The main problems of the agricultural land use by agroindustrial business structures are connected with confusion and problems of the legal status determination of land of this category. For example, in 2010, there was the presence

of more than 2 million hectares of state and municipal property used by enterprises without documentation. One of the reasons of it was difficult financial situation and in this regard the inability to provide the performance of work on the identification and demarcation of land parcels in-situ for their cadastral registration.

The structure of share ownership of land used by producers' cooperatives, is 30% of land shares whose owners do not exercise their right to dispose of them, or certification for land shares wasn't obtained. In business partnerships land shares with uncertain legal status occupy 23%.

Economic partnerships, companies, production cooperatives lease small amount of land (3.9%) from other companies and organizations, as well as citizens who are not members of these organizations. 82% additional leased acres consist of land shares. State and municipal enterprises used 94.7% of the land owned by the state and municipal property. As noted earlier, land shares and acres, transferred the ownership of enterprises (3.7%) were in their land-utilization [1].

Apart from agricultural producers of various legal forms peasant farm enterprises and personal smallholdings are involved in the production of farm products with the use of land as the main production factor.

In general, the Russian citizens use 97.2 million hectares, or 18.7% of all land granted for agricultural purposes for the production of agricultural products. Plots for the peasant (farmer's) economy and personal farms, land owners of land shares, etc., are allocated to these acres. (Peasant) farms are involved in the production of commodities and products in order to grow sales and profits. Originally peasant (individual) farms were established as a legal entity [4]. Plots of land were allowed in the ownership, lifetime inheritable possession, use and rent. In the future, the Civil Code of Russian Federation, as well as the Federal Law "About peasant (farmer) economy," determined that the farm enterprise carries out entrepreneurial activities without forming a legal entity, the property (including land) in ownership, is owned by members of the economy on the right of joint ownership, unless otherwise stated. Currently, in accordance with the law the registration of peasant (agrarian) farms is not complete and therefore there are two legal farm forms.

The period from 1990 to 1994 (the period of the reorganization of agricultural enterprises) was characterized by the rapid growth of the peasant (farm) enterprises, but in subsequent years due to the fact that the creation of farms was not always economically feasible, there was a process of liquidation and at the same time consolidating the remaining farms. In 2011 there were 261.7 thousand (peasant) farms on the territory of Russia, the total area of them was 16.3 million hectares, including the farms, which were included in the associations, created on the basis of former collective farms.

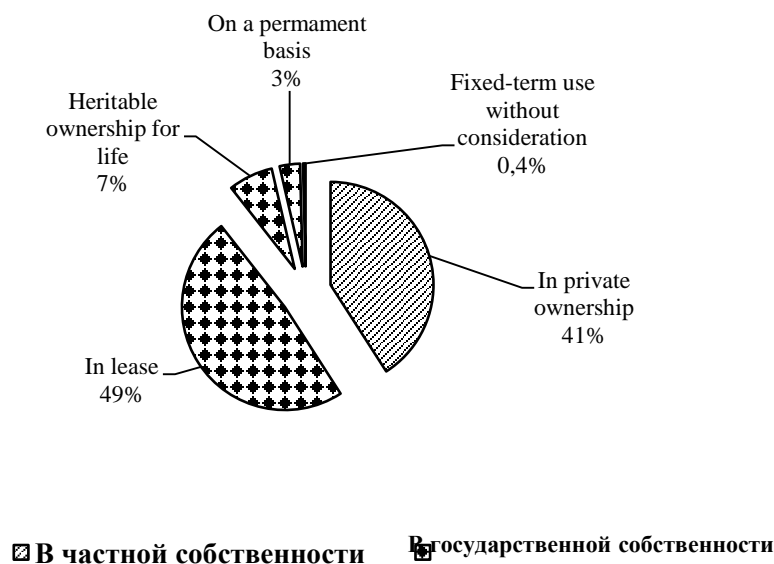
The total area of land granted to the peasant (farm) households has increased on 172.9 hectares during reducing of their total quality by 3.4 thousand households in comparison with 2010. Liquidation of a large number of peasant (farm) households was observed in the Krasnodar region, Rostov region, the cause of this process is a voluntary abandonment of land or compulsory land acquisition due to their improper use. Land abandonings, usually seen on small farms, occur due to the high cost of agricultural production and the lack of sufficient material and financial resources for production maintaining. Systematic rule breaking of land legislation by (peasant) farms leads to the forced removal of land. As in the case of agricultural enterprises, the liquidation of farms on the territory of the Russian Federation subjects often occurred without addressing issues related to the definition of the future of land previously granted on the basis of certain rules for the organization of peasant (farmer's) enterprise. In the state cadastre of real estate in 2011 more than 258.2 thousand hectares of land as being in the use of the peasant (farm) were accounted, when the enterprises are excluded of the register of legal entities due to their liquidation.

Besides of that in 2010 a significant growth (on 228.0 thousand hectares) of lands of state and municipal property leased by peasant (farm) enterprises was registered. The largest increase was noted in the areas of Astrakhan Region (by 75.8 hectares), the Republic of Kalmykia (by 56.0 thousand hectares), Stavropol Territory (by 20.1 hectares), the Rostov region (by 15.8 thousand hectares). The average area of land fit to one peasant (farm) enterprise, amounted more than 62 hectares in 2010.

At the beginning of 2011, acres of peasant (farm) enterprises consisted of lands that are 40.9% owned by those farms and lands owned by the state (59.1%) provided on loan and immediate use, lifetime inheritable possession, permanent (perpetual) use. The structure of land ownership at the peasant (farm) enterprises is shown on Figure 1.

Land plots within the boundaries of settlements, as well as household plots outside the boundaries of settlements are available for private household plots. In accordance with the Federal Law "About the personal subsidiary plots" personal subsidiary plot - is a form of non-entrepreneurial activity for production and processing of agricultural products [1].

At the beginning of 2011 there were 16,165.8 thousand private farms, a total area of 7475.8 hectares in Russia. Compared with the previous year there was a significant increase in land occupied by private households, their number increased by 33.5 thousand and the total area - 90.6 thousand ha.



In private ownership In state ownership

Figure 1. The structure of land ownership (peasant) enterprises [1]

People's interest in obtaining land plots for carry out personal subsidiary plots remains the same at the present time. According to data in 2011, 17.7 thousand

applications for the provision of land plots for these purposes were under consideration.

Currently, the structure of land use and ownership of private farms consists of land held of the ownership of these farms by 72.4%, and state-owned land (27.6%) provided on life tenancy, permanent (perpetual) rent, limited use. The structure of land ownership in private farms is presented in Figure 2.

Summing up the analysis of the empirical base of data about the rights of land use by agricultural producers, individual farms, smallholdings we can conclude the following:

As the result of transformation of the forms of land ownership in 2011, the companies, organizations and individuals engaged in agricultural production, had in use 519.4 million hectares of land, and agricultural lands occupied more than 344.6 million hectares (66.3%). 8.5 million hectares were used on lands of inhabited localities for agricultural purposes. In addition lands for lease, and limited use of forest land, water resources and other categories of land were used.

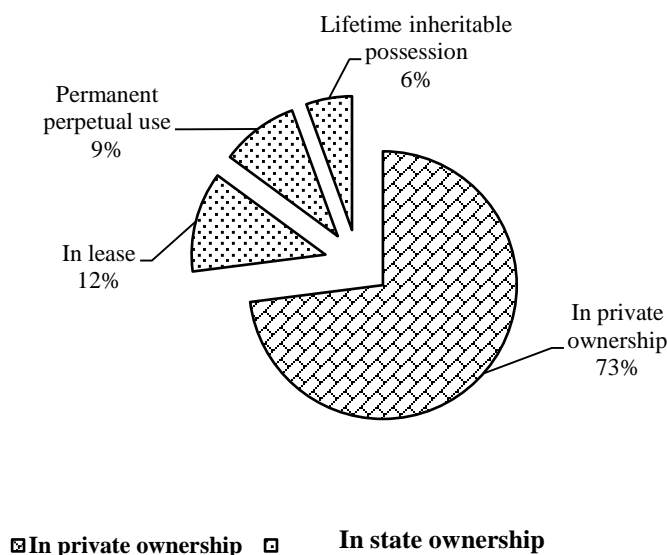


Figure 2. The structure of land ownership in personal subsidiary plot [1]

Of all the acres used for agricultural production, the share of enterprises and organizations accounted for 81.3% (422.2 million hectares), the share of citizens and non-profit associations of citizens - 18.7% (97.2 million hectares).

The main problem of land use by agricultural producers is the lack of properly executed documents for land use. As noted in the article, the current situation is connected on one side with significant financial costs, on the other hand with the presence of land shares that do not have an owner.

Besides the urgent problem requiring immediate solution relates to large areas of land owned by liquidated agricultural enterprises and organizations according to the cadastral documents. In 2010, this area was 17.0 million hectares.

This fact has led to the following situation, in 2010, there was a redistribution of agricultural land between legal and individual persons engaged in agricultural production. As a consequence of the liquidation of unprofitable farms land share owners (shareholders of these companies), realizing the rights of the owner under the order, handed land share to rent to other agricultural producers and more often to peasant (private) farms [5]. In addition, the owners of land shares went out of existing enterprises with their share in order to organize the peasant (farmer's) enterprise and personal farms. Part of the land, which are land shares of citizens, after the liquidation of enterprises and organizations wasn't not used, the other part of land shares was consolidated into land plots of common share property with the registration of individuals (or legal entities) as proper share in the common ownership of the land.

In comparison with the previous year, the total area of land under land shares and not used by business entities with the purpose of commercial agricultural production, decreased by 990.8 thousand hectares.

In 2010, more than 34.3 thousand citizens formed land plots as land shares in the area 1121.8 ha and registered them under the private ownership. The average area of rented land in the whole country was 20.9 ha.

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**THE INVESTMENT MECHANISM OF THE DEVELOPMENT OF
INNOVATION PROCESSES IN AGRICULTURE OF THE PSKOV REGION**

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The article is concerned with the essence and specific features of the investment mechanism of the development of innovative processes in one of the most important economic sectors of the Pskov region. Elements of the investment mechanism, specific features of the investment process in agriculture are presented. The result of the analysis of the legal and regulatory framework, regulating investment and innovation activities in the Pskov region is proposed. The article characterizes not only financing sources of investments, but also principles and methods of the management of investment activity in the region.

Keywords: the investment mechanism, the innovative process, the agricultural production, sources of financing, principles and methods of the investment activity.

Investment in any economic system is the basis of its development. The increasing of level of its accumulation and efficiency of its using predetermine the preconditions for the recovery of the real output and promote the overcoming of the crisis [1]. Amid the shortage of investment resources, and its uneven concentration in various sectors of public production, the relevance of building of the investment mechanism for not only simple, but also, for the expanded reproduction is increasing.

The investment mechanism is the set of forms and methods of investment sources, tools, and leverages of reproductive process at the macro and micro level in order to enhance the existing production or advancing the newly created production (Figure 1).

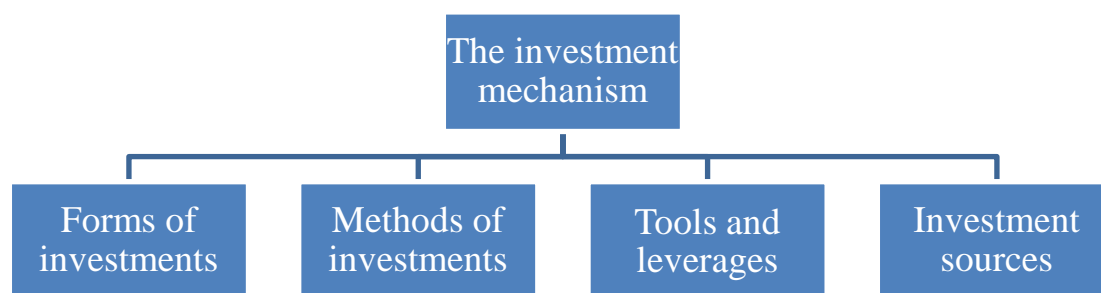


Figure 1. The elements of the investment mechanism

The basis for the building of the investment mechanism is the choice of characteristics of investment, that is, the operation by which savings are transformed into means of production. Investing can be carried out as with the use of finances, as well without it. The second version is a direct transformation of the subject of labor to the mean of production. This investment mechanism is often used in agriculture. In addition, there is the intermediate mechanism, based on the use of the equity capital (the mechanism of self-financing) [2].

It is important to mention, that the basis for the rapid economic development are not only investments, but also innovations. Developed investment processes should be combined with innovative processes, complementing each other. In general, the innovation process is commonly understood as a single, continuous flow of transformation of scientific ideas into new products and technologies, or their

components with its implementation in the production process in order to obtain qualitatively new products or services, and derive a certain profit [3]. Therefore, the investment mechanism of the development of innovation processes can be defined as an interacting set of methods and forms of investment sources, tools, and leverages to influence the innovation process for the intensification of reproductive processes at the macro and micro level.

Purposeful investment impacts on innovation processes in different industries are the factors of the rapid acceleration of the development. Therefore, in modern conditions the investment mechanism should become a key element of the innovation development of agricultural production.

The investment process which represents the continuous investing of resources in the time interval from the decision about investing until the results has a number of special features in the agricultural complex [1]:

- The reproduction process is intertwined with the natural processes of reproduction;
- The working period in the main branch does not coincide with the period of production. The working period is also intermittent;
- The main mean of production is a land;
- Investments in agricultural production of are practically always require additional investments in storage and reprocessing of produced products;
- The territorial dispersion of objects of agricultural production makes the production considerably more energy intensive;
- Reduced cycles of using of agricultural machinery during production season;
- The result of the production strongly depends on of agro-climatic factors.

Major obstacles to the formation of the investment mechanism in agricultural sector are the poor investment attractiveness of the industry due to low investment profitability in agricultural production, long payback periods and high level of risk.

However, the main reserves of the financial improvement of agricultural production are beyond the competence and economic responsibility of organizations [1]. In addition, the weakening of the function of the investment management at the

federal level forces regions to take on ever greater responsibility for the formation and use of investment mechanisms of the development of separate sectors.

Evaluating the structure of the investment mechanism of the development of innovative processes in the agricultural complex of the Pskov region, we can identify its weaknesses and provide recommendations.

Thus, the main subjects of the investment activity management in the Pskov region are the Head Directorate of Agriculture, Veterinary and Technical Inspection, The Office of intersectoral collaboration and strategic planning and Investment and spatial development Committee.

The main legal acts regulating the investment activity in the Pskov region, are:

- Ordinance of the Pskov region Administration on July 16, 2010 № 193-r "On the approval of the Strategy of the socio-economic mechanism of the development of the Pskov region to 2020";

- The Law of the Pskov region of December 12, 2005 № 473-OZ "On tax benefits and government support of the investment activity in the Pskov region";

- The Resolution of the Pskov region Administration on July 5, 2010 № 258 "On approval of the regional long-term target program" The Development of a congenial investment climate in the Pskov region (2010-2012) ";

- The Resolution of the Pskov region Administration on December 21, 2005 № 494 "On provision of the State support to investors for implementing investment projects approved by the by the Regional Administration";

- The Resolution of the Pskov region Administration on June 29, 2010 № 249 "On approval of the procedure of the maintenance of strategic investment projects";

- The Agreement on the interaction and cooperation in the sphere of regional investment policy between the Ministry of Regional Development and Administration of the Pskov region № 71 dated 23.03.2011.

Having analyzed normative documents, we have determined the main goal of the investment policy of the Pskov region - economic modernization and the welfare sphere through innovative technologies. Besides the purposes, normative acts of the region has not yet clearly defined goals and objectives of the innovation processes

development, there is no definition of such notions as "Innovation" and "Innovation Process" in this normative acts, innovative aspects of significant projects and programs are not considered there. The only regional act regulating the innovative processes development is the Resolution of the Pskov region Administration on May 26, 2009 № 179 "On approval of the long-term regional target program" Development of small and medium enterprises in the of the Pskov region, 2009-2011. "

The basic principles of the investment activity management in the Pskov region include:

- The openness and availability of an information;
 - The competition basis of the support, combined with the making decision openness;
 - The equality of rights of all participants.

The set of all methods of the regulation with the division into groups is shown in Table 1 [4]:

Table 1

Methods of the investment activity regulation of the Pskov region

The group of methods	The methods of regulation
The Methods that provide interests of the state (region)	<ul style="list-style-type: none">- Expertise of (evaluation, test) investment programs and projects- Control over the proper use of budget funds- Development and implementation of investment policy

	<ul style="list-style-type: none"> - Protection of the rights and legitimate interests of investors - Creation of (development) the promotional infrastructure of the implementation of the regional investment strategy - The maintenance of the priority (strategic) investment projects - Promoting the establishment of industrial parks and accommodation productions for investors in the industrial parks' territories - Establishment of coordinating, interdepartmental unit in investments - Implementation of an open procedure of an interaction with investors - Conclusion of agreements on the implementation of investment projects with investors
The methods of mobilization of the financing investments' sources	
- own sources	<ul style="list-style-type: none"> - Tax discrimination - Government Contracts - Establishment of favorable conditions for investors to provide land plots - Providing investors with land plots with the developed infrastructure - Provision of the privileges for rental property - Granting of subsidies for reimbursement of the expenses for payments of services for technological connection to the electric networks
- raised sources	<ul style="list-style-type: none"> - Targeted investment programs - The development of the mechanisms of the state-private partnership in the region
- borrowed sources	<ul style="list-style-type: none"> - The provision of the state guarantees and sureties as collateralization by the investor

The main methods of financing investments in the Pskov region are self-financing, credit, budget and mixed financing. The list is quite wide, but, as the analysis of the regulatory framework in the region shows, the main source of financing of innovation on the regional level are the companies' own funds. [4] It is

only possible to receive subsidies for compensate part of organization's expenses for development and introduction an innovative technologies.

Obviously, the existing investment mechanism of the development of innovation processes in the agriculture of the Pskov region contains not all possible and demanded by the industry's situations elements.

The experience of other regions of the North-West Federal District in the development of the effective mechanisms of the development of the innovative processes allows us to give the following recommendations.

1. In order to create a favorable conditions for the investing activities, the mechanism of the development of innovative processes in the agricultural sector must include methods such as the involvement in the investment process the inefficiently used property, owned by the state and municipalities, and the development and implementation of the innovative development programs of territories and industries. This experience has already been successfully tested in Vologda, Kaliningrad and Leningrad regions.

2. In order to mobilize the financial sources of investment in innovation processes the existing methods need to be supplemented with the granting of the deferrals (installments) of taxes and receipts, rental payments, the granting of subsidies (subventions) for tax payments, the provision of compensation payments for the negative present accumulated profits of the priority investment project. This is the existing practice of investment mechanisms in Novgorod, Vologda, Kaliningrad and Leningrad regions.

3. The methods of mobilization of the raised and borrowed sources, which are used in several regions of the North-West Federal District, may become the driving force of the investment mechanism of the development of innovation processes in the agricultural complex of the Pskov region:

- the creation of a lease fund and a regional (industrial) development fund,
- the creation of a regional fund of microfinancing,
- the provision of investment tax credits,

- the granting of subsidies to offset the part of interest charges of loans or rental payments,
- the provision of collateral.

These recommendations can be supplemented with the propositions of the expansion of the principles of the investment activity's management in the Pskov region, the invariability of the accepted cooperative solutions and agreements between subjects of the investment activity's management and investors, the observance of transparency of all the procedures.

The existing sources of financing the investment and innovation activity also need to be developed. The methods of financing, such as a budget crediting, lease and venture financing, could radically change the state of the existing investment mechanism of the development of the innovation processes in the agricultural complex of the Pskov region.

The active work of the subjects of the investment activity's management for the development of investment mechanisms can significantly intensify not only simple, but also, and mainly, extended reproduction of the priority sectors of the regional production.

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TYPES OF LENDING INSTITUTIONS

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This article discusses the types of lending institutions and some aspects of their activities, are given arguments, on the basis of which we can speak about the credit organization as about an information system, which needs of protection.

Key words: lending institutions, banks, non-banking lending institutions, information processes, information systems.

Before to begin the consideration of a number of aspects of building an information security policy in the credit organization, it is necessary to draw your attention to the concept of credit organization, the types of credit institutions and some of their features.

The Federal Law «About banks and banking activities» [1] tells that a lending institution is a legal entity, the purpose of which is to gain profit, conducting activity on the basis of license of the Central Bank of the Russian Federation (Bank of Russia), having a right to carry out banking operations stipulated by the above mentioned Federal Law. Note, that a lending institution is an economic company of any form of ownership.

Lending institutions are divided into:

- banks;
- non-Bank lending institutions (settlement non-Bank lending institutions, non-banking payment lending institutions, non-Bank deposit-lending institutions).

A bank is a lending institution, which has the exclusive and licensed right to carry out operations on attracting as a Deposit funds of individuals and legal entities, allocation of funds on its own behalf and for its own account on terms of repayment,

interest payment, urgency, opening and maintenance of accounts of individuals and legal persons (Article 1, part 2 of the Federal law «About banks and banking activity»). A bank may start to attract monetary funds of individuals persons after two years after its registration. It means that all banks are non-Bank lending institutions in the first two years after its actual activities, although they was registered as a Bank.

Non-Bank lending institution is a credit institution which has a right to carry out some banking operations provided by Federal law (Article 1, part 3 of the Federal law «About banks and banking activity»). Permissible combinations of banking operations are established by the Bank of Russia.

Settlement non-Bank lending institutions are the most common form of non-Bank lending institutions. This lending institution conducts a settlement operations (opening and maintaining Bank accounts of legal entities, carrying out settlements on behalf of legal persons in their Bank accounts, collection of cash, bills, payment and settlement documents and cash servicing of legal entities, purchase and sale of foreign currency in the form of cash and implementation of activities on the securities market).

Non-banking payment lending institution carries out money transfers without opening Bank accounts and related other banking operations. This type of Non-banking payment lending institutions is a consequence of the adoption of the Federal Law «About the national payment system» [2]. There are allowed a more narrow range of operations. The main function is ensuring the existence of a risk-free remittance systems in the framework of the organization of payments (instantaneous, electronically, mobile).

Non-Bank deposit-lending institutions is a type of credit institutions, provided for by the Regulations of the Bank of Russia on 21.09.2001 N 153-P «About specific features of the prudential regulation of non-Bank credit institutions, which carry out deposit and credit operations» [4]. Non-Bank deposit-lending institutions have the right to carry out activities only on attraction of monetary funds of legal entities on deposits (time deposits), placement of the attracted in deposits of monetary funds of legal entities on its own behalf and for its account, and the purchase and sale of

foreign currency in non-cash form (Non-Bank deposit-lending institution is entitled to perform this operation only on your own behalf and at its own expense), to issue Bank guarantees, as well as to carry out activities on the equity market.

The Federal Law provides a possibility of opening branches by foreign lending institutions in Russia. According to Article 2 of the Federal law «About banks and banking activities», one of the elements of the country's banking system are representative offices and branches of banks in the country.

There are classification of lending institutions on another attributes:

- on the form of ownership (private lending institutions, lending institutions with mixed capital, lending institutions with 100% participation of the state, but the legal status of state credit of the organization is not fixed in the law);
- on the fact of participation in a equity capital of the Bank of Russia [3];
- on the fact of participation of the local self-government (municipal banks, but the concept and status of municipal banks is not secured in law).

But it should be noted that these signs of classification do not enshrined in law.

Non-Bank lending institutions may acquire the status of a Bank after the filing of documents to the territorial Department of the Bank of Russia, and then to the Bank of Russia, after consideration and adoption of a reasoned decision, and after getting of license [5]. The list of services of lending institution will be increased.

In the end it should be noted that in the credit organizations occur certain information processes in the course of its operations and minimization of risks: obtaining of the input data; the processing of the input data and/or the change of their own internal condition (internal relations/interaction); presentation of the results or the change of its external condition (external relations/relations), the provision of a reasoned opinion. This is allows to speak about the credit organizations as the full-fledged information systems and it is no secret that they are in need of protection.

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PROFESSIONAL JUDGMENT OF THE ACCOUNTANT IN THE LIGHT OF TRANSITION TO IFRS

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This article discusses the concept of professional judgment in the light of accounting transition to international financial reporting standards. Attention is paid to the use of professional judgment in the practice of modern accounting harmonization in accounting.

Key words: «professional judgment, international standards and principles, accountant, accounting, the financial statements».

Introduction.

In the transition from centrally planned to a market economy in our country has undergone fundamental changes that affected such key controls as accounting, financial control and analysis. Since the records in the administrative-command system to execute a fundamentally different function than in a market economy, it faced the problem of reforming accounting in accordance with generally accepted world practice. It has become necessary to the organization, go to international markets, they were full participants, and accounting standards to objectively reflect the activities and financial situation of the companies. In Russia, in terms of increased risk, the recognition of international accounting standards will be an important step to attract foreign investment. The transition to international accounting practices greatly facilitate relationships with foreign investors, will increase the number of joint projects.

Thus, at the present stage of the reform of the Russian accounting and reporting - this is one of the most urgent problems, an integral component of a wide range of economic reforms. With the development of international, political, social and economic ties to the establishment of Russian accounting as an integral part of the economic process, closely linked to the growing internationalization of markets and the trend towards a global strategy and adapt national accounting to international standards.

In light of the transition to IFRS for the last decade, accounting has undergone a number of changes:

- changes to the plan of accounts, that is, its use of strict compliance with the instructions led to the advisory role;
- there was a division in the financial and accounting management;
- the forms of accounting (financial) statements in order to bring them to the norms of international accounting standards;
- there were a number of other changes caused by accounting harmonization with international standards.

But the most important change, in our view, was the emergence in the national thought such a thing as an accountant professional judgment, are widely used in IFRS

and become the subject of leading experts and specialists in the field of accounting and auditing.

Commonly thought, and not without reason, that a professional is someone who perfectly knows his job. But more often understood by professional person who lives at the expense of their profession. The man, whose service record says that he is an accountant, may be considered a professional. It is assumed that such a person is in accordance with international standards must be a judgment [3].

This is not a common word, not just a slogan, for which, apart from good intentions, nothing. First of all, it is a revolution in the thinking of an accountant. Its traditional thinking is as follows. There is a specific document, it is an accountant for a case. But there is in the regulations relevant rules, an accountant turns to her and does what she prescribes. Its mission - to observe the established norms.

The term «judgment» has recently come into use Russian accountant. This is due to the fact that in Russia there is a fundamentally new system of regulation. Until recently, the Russian Federation is carried out «accounting rules», in which the accountant required knowledge and accurate execution of instructions and guidelines that are developed at the state level. In this case, an accountant was seen as a performer, wielding technique of accounting - Accounting recorder (book-keeper).

Currently «accounting rules» pushed «view on the principles». The fundamental difference of this approach to the regulation of accounting is that decisions about how to reflect this or that fact of economic life of the organization, is assigned to an accountant. It acts in the capacity management accountants (accountant), has the knowledge and experience not only in the field of accounting, but in related fields (law, auditing, financial mathematics, economics, etc.). This approach requires, above all, the description of basic principles and guidelines for financial reporting, and only after taking into account the regulation of individual facilities and operations. Moreover, the focus is not on accounting and financial reporting that is useful in making economic decisions of users. Thus, the judgment is a key component of an accountant «accounting principles» [2].

Professional judgment is required, especially when considering the inclusion of the object account in the balance sheet or the profit and loss account. During the formation of professional judgment determines whether the object entered the future economic benefits, how likely inflow or outflow of benefits, how reliable can be measured value of the object.

Professional judgment must be in evaluating the specific facts and events, such as the ratio of economic substance and legal form, the useful life of the facility or the consumption process concludes with economic benefits and the possible obsolescence of the facility; reality repayment doubtful accounts, the number of possible applications for the obligations of the company, a possible outcome of a trial in which the company is involved - and in many cases [1].

IFRS is widely used concept of «professional judgment» accountant or auditor. This is due to the fact that Russia's current accounting rules and reporting rather strictly regulated by most accounting operations, while international accounting standards are based largely on the use of professional judgment. This is the main feature of IFRS: International Financial Reporting Standards are based on the principles and our accounting - on rules that emphasizes judicial colleagues.

In applying professional judgment are the following key points:

- professional judgment objectively, as it is based on an analysis of historical fact of economic life of the organization;
- judgment is subjective, as it is an opinion based on the knowledge, skills and experience of a particular specialist;
- «criterion of correctness» of judgment is the reliability of financial reporting;
- judgment is not static, it is subject to change due to new information [2].

In what cases, judgment is: always, or under certain circumstances? Studies have shown that situations requiring the use of professional judgment, may be summarized as follows:

- the treatment is not regulated in the regulations - no specific regulatory guidance;

- do not define all aspects of the business transaction - the uncertainty (for example, completed at the balance sheet date of trial);

- normal, statutory, not reliably reflect the fact of economic life - a situation of disagreement with specific regulatory guidance.

The above situation can be regarded as the object of judgment.

Conclusion.

Thus, the judgment can be seen in the broad and narrow sense. In the broad sense of judgment is to identify an accountant all the facts of economic life in the narrow - the facts of economic life in the absence of specific regulatory guidance in the face of uncertainty and disagreement with specific regulatory guidance. In practice, the most common situation, the second type - uncertainty. In the transition to IFRS the role of judgment in accounting is growing. And how accountant owns professional judgment and how he uses it correctly, depends the accuracy and objectivity of accounting economic entity.

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**THE HUMAN CAPITAL AS THE PROBLEM OF THE RUSSIAN
ECONOMIC THOUGHT**

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In article substantive provisions of modern Russian economic thought on the maintenance of idea of the human capital, its place and a role in increase of efficiency of work and economic activities as a whole are considered.

Key words: work, the human capital, reproduction of the human capital, kinds of the human capital, the investment, efficiency.

In today's circumstances, the idea of increasing the role of human capital in the development of the content and dynamics of professional work, social production is critical to the understanding of the fundamental changes taking place in the global and domestic economy. This has been translated in UNO documents, which approved international standard for calculating aggregates of national wealth. They, along with the traditional elements of a basic, working, natural capital, the money is on the experts and human capital. Hence it is only natural that in our country that is at the stage of formation and expansion of effective prerequisite post-industrial society, economists are actively research on reproduction and development of human capital, especially its development and functioning of economic activity. [1] In this case, the fact that the historical priorities in developing the theory of human capital belong Western economic thought, modern Russian science has its undeniable results, in our case, and in the study of essence (content) of the human capital. [2]

In other words, Russian economists tend not only to transform and "adapt" to achieve world thought to the socio-economic, cultural and historical specificity of the method to develop a market economy in our country. In domestic economic thinking human capital is seen as a concrete historical economic phenomenon, the result of socio-economic and scientific-technical social and historical progress [3]. Scientists are actively seeking answers to questions that are called the general nature of the changes in the socio-economic realities of the world, the changing nature of the man's role in economic activity, methods of preparation for professional work in creating the preconditions of post-industrial society. In this regard, a remarkable approach Dr. Kritskogo. He's human capital is seen as "a universal form of life - a product of the movement of human society to a modern state". [4] There is allegedly very broad idea of the intimate connection of human capital with the character and achievements

of individuals and society in the way of movement and strengthening humanitarian foundations of cultural and historical progress. But, as in the study of human capital (as well as any other socio-economic phenomenon), not limited to the maximum wide-based, this approach is developed. Dr. Dobrynin, based on the methodology [5] system integrity, human capital is seen as a leading creative factor of social production. In it, he includes elements of anthropological, social, economic, cultural, historical, informational and technical conditions and factors that objectively determine the general nature of the formation and development of human capital in a market economy, and in a sense, are an integral part of it. Human capital here is the "totality of all the attribute qualities and properties of the productive capacity and strength, functional roles and form, considered from the standpoint of system integrity and adequate modern era of social science, technology and social and information revolution, included in the system of the market economy and as leading creative factor of social production ". [6]

With a better understanding of the growing role of human capital in increasing productivity and production efficiency and income of workers and the country as a whole, the researchers expanded "set" of the elements. Following one of the priorities of the traditions of Western economic thought, Dr. Dyotlov Woodpeckers associates types of human capital investments. Accordingly, it is human capital as "formed as a result of investment and accumulated person certain stock health, knowledge, skills, abilities, and motivations that are appropriate to be used in any sphere of social reproduction, growth in labor productivity and efficiency, and thus affect on the growth of earnings (income) of the person "[7].

Other authors [8], section dedicated approaches in substantially the same time can focus on the selection and review (in some interpretations) of other aspects and elements of human capital. As elements of human capital include the motivation and energy entities, their ability to work, education, intellectual capacity and professional knowledge and skills, work experience, health, intelligence, creativity, cultural level, etc. Highlights the position that human capital is associated with its ability to self-expanding and generate income to the owner, company, nation. Exploring the human

capital, Dr. Simkin focuses on the general nature of its manifestation in the system of the economic relations in society. Human capital, it is "the basic attitude of the modern economic system." Accordingly, productive form of human capital, it has regarded as an organic unity of two components - direct labor and intellectual activity. These parts can be either as a function of the same subject, or as the organizational and economic forms of different subjects that come to each other in exchange activities.

Interest is the idea of human capital as one dimension of the structure of intellectual capital, expanding understanding of its nature in the light of reason and intellectual properties inherent to individual economic agents. [9]

With the processes of modernization of economy and society is an accumulation and formation of socio-economic, scientific-technical and cultural conditions and prerequisites for the transition to a post-industrial society. Researchers have been paying particular attention to precisely the quality of human capital the subject of labor, reproduction, and the implementation of which can operate effectively in the nomination "to the first of all" in the economic development of information and innovation. Human capital is rightly regarded as the basic source of innovation and modernization of production and resource economics. It is emphasized that a person makes his qualities in the capital only if the self-expansion of its professional knowledge, together with the implementation of creative work, implementation of the developed innovation. In this capital, and rightfully included the creation and implementation of new ideas and products, development of knowledge and skills, professional development, implementation of new techniques and technologies. In innovation, therefore, appears the economic and social activity of human capital. Thus, human capital is always a measure of human capabilities to bring personal and national income through consistent and sustainable use in the workplace gained during a particular time capacity.

In order to generalize the analysis, we note that human capital is a complex concept, reflecting a system of economic relations and financial measures aimed at obtaining a new quality of intellectual and physical activities of people, their self-

fulfillment and income. Category of "human capital" expresses people's attitudes about the professional knowledge of biological, psycho-physical and mental characteristics of an individual, accumulated over a lifetime and are used in economic activities of economic relations to creative fulfillment and receiving material income or pecuniary reward.

Human capital is reproduced [10], builds and operates in two sectors of the economy - production and consumer consumption. A prerequisite for its existence as a factor of production is the use of human subjects of labor, consumption of end products of the material and spiritual production. Human capital as a process characterized by the transfer of information, knowledge and skills of a person related to the satisfaction of his needs during the way of life. [11]

Human capital formation is under the direct influence of economic relations and investment of cost and time man, market agents and institutions that operate in the economic system of the state. First of all, the culture of family upbringing, education, media, communication, motivation, personality to the creative and intellectual activities, economic and social policy, research and development institutions. A special role in these processes is played all entrepreneurs and management subjects, the man himself - they must relate to human capital as a national heritage and to do all in their power to the reproduction and development of the phenomenon in accordance with the requirements of the time.

In general, the higher the quality of the reproduction and development of human capital, the more effective will be its impact on improving productivity, personal and aggregate national wealth and quality of life. At the same time, will increase the possibility of the state in ensuring political stability and economic predictability in the development of the public system, to increase the level of business activity in all economic relations, the implementation of scientific and technological progress in elevating the role and importance of moral and ethical standards in the control systems businesses, organizations and firms.

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J11313-339

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**ALTERNATIVE EMPLOYMENT IN RURAL AREAS AS MEANS OF
STRUGGLE WITH UNEMPLOYMENT**

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One of the current problems in the economy of any country - rural employment. Currently, there is a need of additional earnings of agricultural workers, its adaptability to market conditions.

Keywords: business, quality of life, rural employment and unemployment in rural areas, alternative employment.

Agrarian reform in Russia has changed the agricultural life of the country. Significantly changed the agrarian structure, formed innovative forms of agriculture - farming and agricultural holdings, pressed family farms. Were privatized basic means of production - land, farm equipment, livestock. Period guaranteed sales at fixed prices with virtually unlimited capacity of the domestic demand for agricultural products has ended, there was a competition in the markets. These changes have led to the fact that on the one hand began the separation of a small number of highly

productive, competitive producers, and on the other hand, to the emergence of open and hidden unemployment in rural areas, the tremendous decline in living standards, the impoverishment of the peasantry.

The problem of poverty, declining standards of living in Russia is widely consecrated media, recognized by society as a critical point of national development. And generally accepted strategies for response so far not. The solution to this painful problem can be considered from three standpoints: leaving the rural population to the cities, the impact on revenue growth of agricultural and unagricultural employment. Migration of rural population to cities could lead to the fact that there unsustainable urbanization, lost control of the territories may be lost national culture to face a number of other negative phenomena. The second area involves the demand for agri-food products than the growth rate of labor productivity in the agricultural sector. By law, the Engel is possible through the agricultural protectionism of domestic goods market protection from imports, support and promotion of high technologies in agriculture. In addition, if the population can not sat down to compete in the urban labor market, the more likely it will lead to the displacement of rural poverty in the city. World experience of developed countries shows that alternative employment is the best way to solve the problem of excess rural labor.

Today in the Russian alternative employment in rural areas, thriving in most cases spontaneously, the state is not supported and is not observed.

It's safe to say that the alternative employment, today, one of the necessary conditions for growth efficiency in the agricultural sector, reduce poverty and unemployment, the rural population.

Worldwide income of agricultural households are growing un-farm employment. Sources of un-agricultural activities increase, the share of income from agricultural activity is gradually reduced. For example, in Central and Eastern Europe, 40-50% of the income of the rural population, occupied un-farm sources. The same is true, and other countries.

Exploring un-farm type of employment in rural areas, the problem of identification. The concept of alternative employment for Russia expedient to

determine otherwise, because a lot of differences and mentality of its components. What does this concept with respect to the transitive agriculture? World literature defines un-farm employment as employment outside their own farm. Increase in labor productivity in agriculture leads to a reduction in demand for agricultural labor, the demand for skilled labor. As a result, agricultural workers have to rely on alternative sources of income.

Another feature is the fact that in Russia, due to circumstances prevailing wage, not family labor in a private farm. If the agricultural sector in the classic work on someone else's farm - alternative employment, in the Russian countryside the situation is different: when faced with lower earnings in the agricultural enterprise, the employee has to tend to run their own subsistence farming, producing the same products. In this case, alternative employment can not be defined as an alternative. If the employee begins to produce other products, then there is an alternative, despite the fact that it is an agricultural activity.

Unagricultural employment in itself is an alternative, but there are moments of exclusion. For example, types of employment, the demand for labor which does not depend on agricultural labor. These include social services, state and municipal management. Demand for these services depends on the population and labor in these areas severely limited. Accordingly, these areas are not appropriate to include in the concept of alternative employment.

Denote the opportunity cost of employment of the rural population in the working age un-agricultural economic activities, except for Social Services and Public Administration. This implies that alternative employment can be permanent or temporary, formal and informal. Most important is the constant and formal alternative employment. Distinguish the following groups of factors have the greatest impact on un-farm employment: demand factor and the factor of need. The demand side is characterized by the benefits that can be obtained in un-agricultural production. Factor needs occurs when small incomes are forced to look for additional sources of income.

Currently, the popularity begins to take agro-tourism, as a form of alternative employment. There are various forms of agritourism. This small rural hotels, guest houses, equipment for the reception, rural homes. Agritourism can be tourism as such, or the provision of housing. Perhaps the combination of other services. For example, for horse-riding, equipment for fishing and hunting, Jaeger services, etc.

The development of this area will give a strong social impact. On the one hand it is additional income for families living in rural areas. On the other hand developing agricultural infrastructure, reduced migration to the cities, there is no need to make extra money in the city.

Alternative employment will develop in the future, so you just need government support at all levels. This does not mean the creation of artificial un-farm jobs in rural areas. It should include various options for removing excess labor from agriculture, analysis of the situation on the labor market, this is creating adaptive mechanism allowing for the mentality of the population, natural environment and other factors.

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**ESTIMATION OF TOTAL HOUSEHOLD SPENDING ON TOURISM
DEVELOPMENT IN UKRAINE**

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In this article the major factors that influence tourism development in Ukraine are revealed, the effect of one of them – the total household spending is estimated. Recommendations on tourism development in Ukraine are given.

Key words: household spending, tourism development.

Tourism has a significant effect on the Ukrainian economy, providing employment, supporting the stability of payment balance and stimulating the growth of GDP. In 2011 according to the data from reports of World Travel & Tourism Council (WTTC) the direct contribution of Travel & Tourism to GDP of Ukraine is 25 bn. UAH or 2.1% of GDP (Forecasts to 2021 – 41.1 bn. UAH), the direct contribution of employment in Ukraine is 371,000 jobs or 1.8% of all employment (Forecasts to 2021 – 358,000 jobs). It is necessary to identify and estimate factors of tourism development to achieve a sustainable tourism development in Ukraine, which will be balanced against resource capabilities, national economy, the needs of business and the community. This will let us take advantage of favorable opportunities for the development of tourism in Ukraine and to minimize the threats.

Identification and estimation of factors of tourism development are reflected in the researches of domestic and foreign scientists, such as Neil Taylor, J Christopher Holloway [1], Philip Kotler, John Bowen, James Makens [2], A. Okhrimenko [3], P. Putsenteylo [4], S. Tsehla [5]. Despite the presence of specific practical and scientific research results there is a need of objective estimation of major factors on the current stage of tourism development in Ukraine. The novelty of this research is an objective estimate of one of the major factors in the development of tourism

industry in Ukraine (total household spending) using regression method of mathematical statistics on the linkages to construct simple linear regression equation.

The goal of this research is work out recommendations for tourism development in Ukraine on the basis of one of the factors effect estimate – the total household spending. To achieve this goal a number of tasks should be solved:

- 1) to reveal the major factors that influence tourism development in Ukraine;
- 2) to estimate the effect of one of them – the total household spending by constructing simple linear regression equation;
- 3) to give the recommendations on tourism development in Ukraine.

Having reviewed the results of the researches of Neil Taylor, J Christopher Holloway [1], Philip Kotler, John Bowen, James Makens [2], A. Okhrimenko [3], P. Putsenteylo [4], S. Tsehla [5] we have concluded that the major factors, which influence tourism development in Ukraine, are geographical, climatic, cultural, historical, economic, demographic and social factors, scientific and technical progress.

We suppose it is reasonable to mark out in the group of economic factors the level of taxation, inflation, unemployment rates, loan terms, transportation costs, proportional distribution of incomes, household spending, availability of tourism centers, infrastructure development, etc.

In our opinion total household spending has the greatest impact on the level of tourists' spending. To confirm this hypothesis, we construct a simple linear regression equation between total spending on average per month in a household X (UAH) and spending on hotels and restaurants on average per month in a household Y (UAH) based on the data presented in tab. 1.

Table 1

Dynamics of total spending on average per month in a household and spending on hotels and restaurants on average per month in a household
(according to the data from publications of State Statistics Service of Ukraine)

Year	Total spending on average per month in a household (UAH)	Spending on hotels and restaurants on average per month in a household (%)	Spending on hotels and restaurants on average per month in a household (UAH)
2002	658.3	1.1	7.24
2003	736.8	1.4	10.32
2004	903.5	1.6	14.46
2005	1,229.4	1.7	20.90
2006	1,442.8	2.2	31.74
2007	1,722.0	2.3	39.61
2008	2,590.4	2.4	62.17
2009	2,754.1	2.5	68.85

We constructed a simple linear regression using the algorithm, which had been proposed by John E. Hanke, Arthur G. Reitsch, Dean W. Wichern [6]. We got a simple linear regression equation $\hat{Y} = -11.788 + 0.029X$, which is characterized by the following additional statistics:

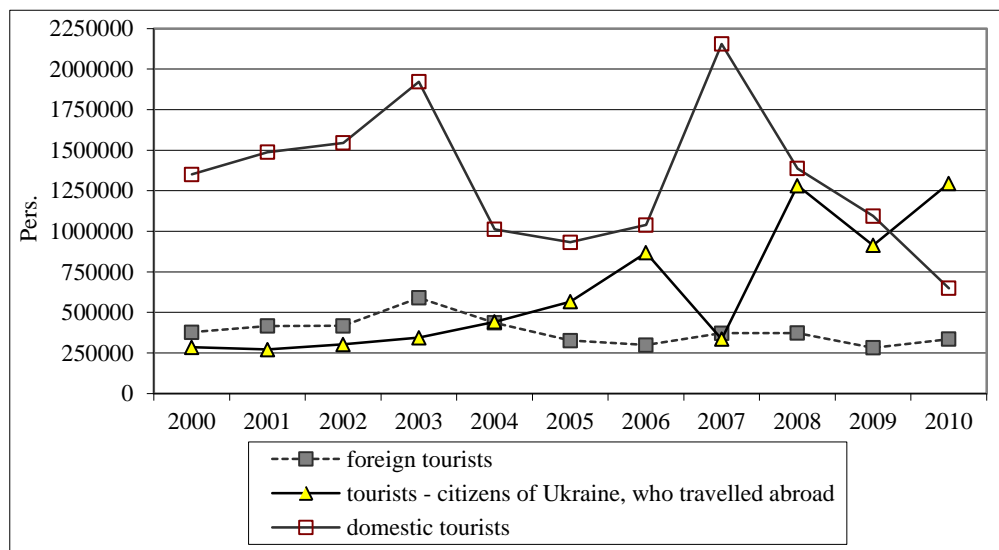
- 1) sample correlation coefficient $r = 0.998$, therefore, there is a positive correlation, indicating a strong direct dependence between the total household spending and their spending on hotels and restaurants;
- 2) standard error $s_{xy} = 1.644$, i.e. it is expected that about 67% of the differences $Y - \hat{Y}$ in absolute value will not exceed s_{xy} , and about 95% of the differences in absolute value will be no more than $2s_{xy}$;
- 3) $F = \frac{MSR}{MSE} = 1414.7$, where MSR – mean square value of regression, MSE – mean square value of errors, $F_{\alpha} = 35.5$ under $\alpha = 0.001$. $F > F_{\alpha}$, therefore, the hypothesis $H_1: \beta_1 \neq 0$ that there is a linear dependence between X and Y with a non-zero slope is confirmed.
- 4) dispersion decomposition:

$$\begin{aligned} SST &= 3840.3 \\ SSR &= 3824.1 \\ SSE &= 16.218 \end{aligned}$$

therefore, determination coefficient $r^2 = 0.996$. Thus about 99% of the variability in spending on hotels and restaurants (Y) can be explained by the difference in total household spending (X). About 1% (100% - 99%) of the variability in spending on hotels and restaurants can not be explained by the difference in total household spending.

On the one hand, the level of total household spending has a significant impact on tourism spending and, therefore, on the direct and indirect contribution of Travel & Tourism to GDP because "demand creates supply" (John Maynard Keynes). On the other hand, tourism enterprises paying wages increase total household income. In the methodology of WTTC these knock-on effects on the economy from the additional spending generated by those employed directly in Travel & Tourism sectors and in the supply chain (it is a purchase of goods and services directly by tourism industry from other sectors) are called *induced*.

However, despite the increase of the spending on hotels and restaurants on average per month in a household, this money can be spent by them on the territory of Ukraine on domestic tourism or spent abroad. Dynamics of tourist streams in Ukraine from 2000 to 2010 is shown in fig. 1. There is a decrease in the number of domestic tourists in Ukraine and the increase in the number of tourists who travelled abroad.



*Fig. 1. Dynamics of tourist streams in Ukraine from 2000 to 2010, pers.
(according to the data from publications of State Statistics Service of Ukraine)*

As a result, the share of domestic tourism in total from 2000 to 2010 in Ukraine decreased from 78.1% to 65.9%. It is a negative trend, because the spending on imports do not produce added value and create employment in the domestic economy.

The rapid development of tourism in Ukraine will be possible if competitiveness in the tourism sector increases. We studied the dynamics of Ukraine's competitiveness in tourism according to the data from reports of World Economic Forum (WEF) (tab. 2).

Going down by 8 positions since 2009, Ukraine in 2011 is 85 out of 139 in the ranking of competitiveness as a result of deterioration of the indicators:

1) Policy rules and regulations (from 104 to 107 Rank): Ukraine has low values of Property rights (135 Rank), Transparency of government policymaking (114 Rank), Time required to start a business (90 Rank);

2) Prioritization of Travel & Tourism (from 87 to 101 rank): Ukraine has low values of Government prioritization of the T&T industry (130 Rank), Effectiveness of marketing and branding (120 Rank), Comprehensiveness of annual T&T data (101 Rank), Timeliness of providing monthly/quarterly T&T data (72 Rank);

3) Price competitiveness in the T&T industry (from 116 to 119 Rank): Ukraine has low values of Extent and effect of taxation (136 Rank), Hotel price index (115 Rank);

4) Affinity for Travel & Tourism (from 66 to 117 Rank): Ukraine has low values of «Attitude of population toward foreign visitors» (127 Rank), «Extension of business trips recommended» (117 Rank).

Table 2

Dynamics of Travel & Tourism Competitiveness Index of Ukraine from 2007 to 2011 (according to the data from reports of WEF)

The pillars of T&T competitiveness	Ran k 2007	Ran k 2008	Rank 2009	Rank 2011*
Index	78	77	77	85
Policy rules and regulations	88	100	104	107
Environmental sustainability	109	83	79	88
Safety and security	73	93	86	82
Health and hygiene	39	17	18	17
Prioritization of Travel & Tourism	90	96	87	101
Air transport infrastructure	87	98	94	93
Ground transport infrastructure	67	84	72	74
Tourism infrastructure	75	62	55	53
ICT infrastructure	64	52	51	68
Price competitiveness in the T&T industry	37	115	116	119
Human resources	73	80	68	68
Affinity for Travel & Tourism	46	62	66	117
Natural resources	118 *	104	112	119
Cultural resources	118 *	84	88	86

* 2010 Index was not calculated as the data was not collected

Thus, the improvement of the population well-being will lead to the development of domestic tourism industry only in case of increasing its competitiveness, in particular of improving the indicators of policy rules and regulations, prioritization of Travel & Tourism, price competitiveness in the T&T industry, affinity for Travel & Tourism. This requires the development of

partnerships between the government, businesses and the community as to the selection of the strategic goals of tourism development in Ukraine and co-financing of measures to achieve them.

In the article the major factors that influence tourism development in Ukraine are revealed (geographical, climatic, cultural, historical, economic, demographic and social factors, scientific and technical progress), the effect of one of them – the total household spending is estimated by constructing simple linear regression equation ($\hat{Y} = -11.788 + 0.029X$), which is characterized by following additional statistics: sample correlation coefficient $r = 0.998$, standard error $s_{xy} = 1.644$, determination coefficient $r^2 = 0.996$. As a result, we concluded that the increase of total household spending in Ukraine leads to the growth of contribution of Travel & Tourism to GDP. But it doesn't necessarily lead to the growth of contribution of Ukrainian tourism industry to GDP (in case of outbound tourism). So the basis of tourism industry development in Ukraine should be an increase of its competitiveness in the international market through the development of partnerships between the government, businesses and the community.

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Kovalenko G.S.

**INTERNAL AUDIT AS A SUBSYSTEM OF CONTEMPORARY
MANAGEMENT OF SANATORIUM AND RESORT INSTITUTIONS**

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V. Hetman»,*

*The place of internal audit in the management of sanatorium and resort
institutions.*

*Keywords: internal audit, management system, management, consistency of
internal audit.*

At the present stage of Ukraine's existence as an independent state there is a problem of disparity of individual regions. This disparity may minimize the example of countries with sustainable development: to pay attention to the promotion of industrial and backward areas through the development, and most importantly - the implementation of national and regional programs aimed at creating and state support of sanatorium and resort institutions. In particular, mostly in Crimea and Western Ukraine, there are all prerequisites for the development of balneotherapy. Development of this area sanatorium and resort treatment promotes not only increase the level of the national economy, but also increase the average age of the population, increasing living standards in Ukraine.

At the stage of development of of contemporary sanatoriumand resort industry appear certain problems which caused some volatility regulatory legislation and the complexity of processes of the economy. Therefore, the management personnel sanatorium and resort institutions more often arise such concepts as "uncertainty",

"uncertainty" and "risk". In these conditions, the special role plays an quality inside information, which able to provide by system of internal audit.

During internal audit understand activities to provide independent and objective guarantees (assurance within reason in reaching the public and communal sector objectives and management system in a manner that minimizes the risk of fraud, waste, mistakes or unprofitability) and advice [1].

Based on the such definition given in the Concept of Development of Public Internal Financial Control for the period up to 2017, we consider it appropriate to provide his own definition of internal audit with specific activities and organization of the sanatorium and resort institutions.

In our opinion, the internal audit of the spa facilities - is an independent system of internal controls and consulting designed to provide confidence in decision-making, minimizing various risks, storage and economical use of natural resources of Ukraine, improve performance and investment, consumer appeal sanatorium -resort institutions.

This is achieved through the implementation of a range of tasks, including:

- 1) confirm the accuracy information, which serves as the basis for management decisions;
- 2) development of economically justified alternative management decisions;
- 3) consultation and analysis of the legal framework for property rights and the right to use natural resources in Ukraine;
- 4) analysis of business processes sanatorium and resort institutions to identify their dynamics and trends;
- 5) development of proposals aimed at improving the functioning of sanatorium and resort institutions.

Thus, the range of problems solved by the internal audit shows that he holds a key position in the management of sanatorium and resort institutions (fig. 1).



Fig. 1. Scheme relationship management subsystems sanatorium and resort institutions.

The main purpose of the internal audit sanatorium and resort institutions is to provide management's complete, impartial and reliable information on which management decisions are based, and developing recommendations for correcting identified errors in the audit and on the basis of analysis of audit evidence - measures of economic and efficient use of resources, reduce service costs, an optimal price for these services, competitiveness and investment attractiveness of the business entity. Most significant vocation of the internal audit is to achieve the planned objectives sanatorium and resort institutions through minimization of risks, uncertainties and insecurities manager.

This is achieved by the application of audit procedures to obtain audit evidence on which the audit opinion is, which is reflected in the audit report.

The general pattern of internal audit in of sanatorium and resort institutions is shown in **fig. 2**.



Fig. 2. The general scheme of the sequence of internal audit in sanatorium and resort institutions.

This model can be supplemented by other stages with a specific activity of sanatorium and resort institutions and demands made by senior management (users of audit reports) to the audit results.

Implementation of internal audit as a component of effective management of sanatorium and resort institutions is based on the basic requirement: the cost of implementation and maintenance (wages, material equipment, etc.) of the Internal Auditing (internal auditor) must not exceed the effect of the results of its work. That the leadership of the sanatorium and resort institutions raises the question of the

advisability the introduction of of the internal audit or the introduction of workers to positions of internal auditor and admission to the post a man, who must have special knowledge, comply with international auditing standards, comply with ethical, methodological and other principles organization and conduct of the audit.

Thus, internal audit is an integral part in planning and management. This is because the effective management decisions should be made on the basis of economic feasibility (feasibility), the reliability of information that is the basis for decision-making, reduce risk, uncertainty and economic environment of uncertainty person who decides.

Therefore, implementation of internal audit (internal auditor) in the entity's activities affect the overall sanatorium industry in Ukraine by improving the efficiency of individual sanatorium and resort institutions.

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J11313-344

Potapiuk I.P.

ORGANIZATIONAL MECHANISM STRATEGIC MARKETING MANAGEMENT OF PHYSICAL CULTURE AND SPORT SPHERES ENTERPRISES

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The report by an overview of organizational mechanism of strategic marketing enterprise management of physical culture and sports.

Key words: strategic marketing management, mechanisms, functions, principles, methods, functional relations, system software.

In the modern terms of competition's increase the aim of marketing control system consists in efficiency of realization on the enterprises of marketing principles

service. The providing of efficiency of service functioning, which can be attained by satisfaction of certain necessities and problems of consumers, increase of role of situational management must form the basis of such aim. This fact in its turn will allow accepting strategic decisions to the extent of origin of marketing problems and orientation on the social ethic marketing.

On the modern stage of development of economy, when market relations, infrastructure and mechanisms, are on the stage of forming, the valuable use of the accepted in the west methods and models envisages the presence of certain difficulties of both general methodological and psychological character. In the marked foreshortening the methodical vehicle of the strategic marketing that is successfully used in practice western firms must be definitely adapted to specific realities of native producers. In our view, for this purpose, it is necessary foremost on the domestic enterprises of physical culture and sport (PC&S) sphere to elaborate the corresponding organizational mechanism of process of strategic marketing management [2].

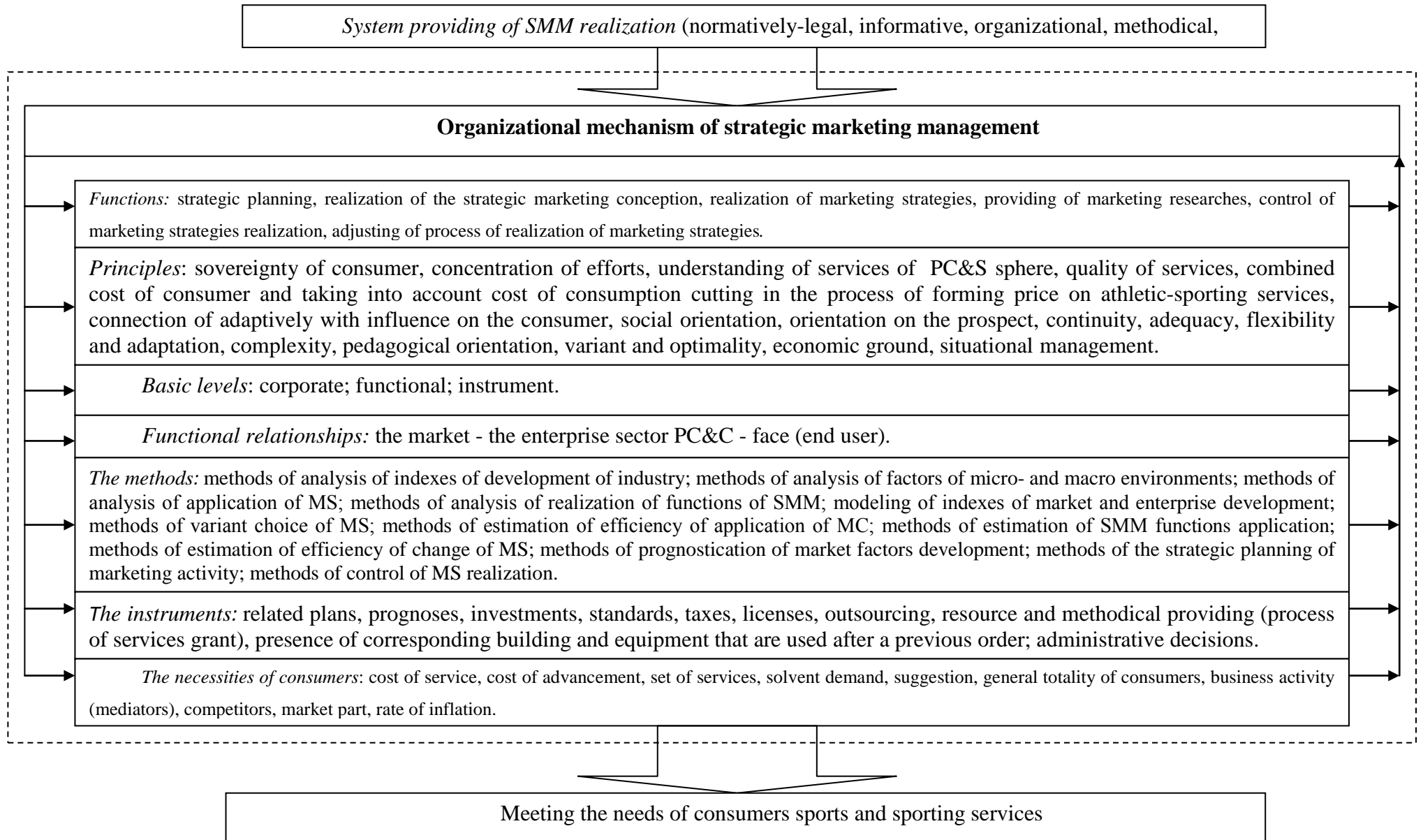


Figure 1. Mechanism SMM

Taking into account it, we consider that the organizational mechanism of strategic marketing management (SMM) of physical culture and sport sphere enterprises must include for itself such structural components (Figure 1):

1. *System providing of SMM realization* (normatively-legal, informative, organizational, methodical, resource). It is extraordinarily important on this stage to provide new qualitative maintenance of state administration of physical culture and sport sphere. Remaining the key element of control system, the system providing of SMM realization must provide the decision of certain fundamental questions. We take to its determination of strategic directions of physical culture and sport development in the country; forming and realization of the corresponding government programs; creation of favorable terms for functioning of athletic-sporting organizations of all patterns of ownership. Such position papers, as Law of Ukraine "About physical culture and sport", "National doctrine of development of physical culture and sport", "Government program of development of physical culture and sport on 2007-2011", "Program of development of physical culture and sport on 2012-2016" orient the sphere of physical culture and sport on the achievement of certain standards, which are peculiar to the developed countries of Europe and world.

It costs to mark that the legal providing of strategic marketing management is extraordinarily important, as it is based on legislative and normative acts on different questions of development, functioning and development of the system. In our view the legal providing of strategic marketing system must come true after such separate directions:

1. Legal questions of country's economy functioning (in relation to development of enterprise, tax system, financial and creditor politics and other).

2. Laws and normative acts in relation to the systems of standardization, metrology, certification of commodities and services, protection of consumers, quality management of commodities, safety and labor protection and other.

3. Laws and normative acts from adjusting of safety of commodities, resource-saving, to development of production, social development of collectives, guard surrounding of natural environment.

4. Legal adjusting of formation and functioning of enterprise.

Certainly, that without the quality legal providing system of the strategic marketing after the higher marked directions in general it is impossible to provide the stable and effective functioning of enterprises of PC&S sphere, as every enterprise is the subsystem of the system of higher level, in other words the separately taken region, country, world concord. All of it grounds to assert that the legal providing of strategic marketing management of enterprise after all four directions for today is an extraordinarily important problem.

Also it should be pointed out that the how not the most important factor of realization of SMM on the enterprise is quality marketing information. In our view its effective and permanent use gives an opportunity properly to conduct strategic analysis, choose the best alternative variants of marketing strategy (MS), which will provide the high competitive edges of athletic-sporting profile enterprises.

The basic structural components of the informative strategic marketing system are the systems of collection, analysis, maintenance and distribution of information. In relation to the system of collection, marketing environment comes forward as the first constituent of it. The leaders of enterprises, in particular in the physical culture and sport sphere, must control or take into account all objects of marketing: channels, positions of competitors, public and influence of macro sphere. The second component is actually the informative system of the strategic marketing. The third component of the informative strategic marketing system is management marketing, where all got information comes. Thus managers get a base for the strategic planning, realization of plans and control. After such working balances of the work, decision, report again go back into a marketing environment.

In relation to the organizational realization of SMM on the enterprises of PC&S sphere, it is carried out by an organizational structure, that sets the levels of administrative subordination and mechanism through which a task and problems will be realized. One of the basic indexes of organizational structure is the degree of its centralization. It should be pointed out that a centralized organizational structure provides an economy on scales and synergistic (synergistically) development of athletic-sporting enterprise. It can be most acceptable subject to condition, if an enterprise gives the negligible quantity of conjugated services.

The aim of the resource providing of strategic marketing management of athletic-sporting enterprises is the timely providing them by the necessary types of resources of necessary amount and quality. In our view to the basic types of resources take to labor, material, financial resources are a property asset, loan capital, non-material assets etc. The presence and composition of such resources are determined by the volume of concrete type of resource, by its structure after a nomenclature and assortment, quality and terms of supplies.

2. The process of strategic marketing management is characterized by *totality of functions* on the enterprises of PC&S sphere. In particular, by such partial functions, as:

a) *strategic planning* and prognostication of marketing activity. This function envisages development of strategic plans that take part in feasible strategies, and also marketing complex and concrete marketing strategies; clarification of strategic mission of enterprise; determination of priority aims of enterprise; analysis and prognostication of necessities and demand, state of affairs of market; analysis and prognostication of factors of competitive edge of enterprise; analysis of organizationally-technical level of enterprise; prognostication of competitiveness of future commodities; development of market strategy of enterprise on select markets [1].

b) *realization of the strategic marketing conception* that provides participating in planning of organizational structure of enterprise; providing of internal and external

connections of service of marketing; interfunctional coordination of all subdivisions of enterprise.

c) *realization of marketing strategies*, that includes creation of corresponding organizational possibilities for successful implementation of the elaborated strategy; an effective budget's management for the optimal placing of enterprise resources; establishment of corresponding corporate politics that would provide realization of strategy; creation (development) of the corresponding system of motivation of workers and if it will be necessary adjustment of their duties and character of activity with the aim of achievement of the best results in realization of strategy; creation of favorable atmosphere (corporate culture) for the sake of successful implementation of the set aims; providing of adequate management, which is necessary for realization of the elaborated strategy and control after its results.

d) *providing of marketing researches*, which envisages the informative providing and creation of normative base of marketing researches; skilled providing of researches.

e) *control of marketing strategies realization*. The adopted function envisages standard-setting estimations of functioning, which must be developed simultaneously with strategy; creation of the measuring system, that will define the degree of achievement of aims that are a complex task, as separate actions it is difficult to estimate; comparing of the real functioning with the set aim; estimation of comparison's results and development of correcting actions;

f) *adjusting of process of realization of marketing strategies*, that is needed for the removal of all defects, rejections, failures, educed in the process of control. At the same time regulative measures can be used in all previous stages. For this purpose succeeded to the correcting actions that are based on the choice of such decisions, as a removal of rejections, revision of standards and criteria, removal of rejections with the revision of standards and rejections and other [4].

3. For the most complete and effective use of present resources, quality and rapid decision of various tasks of management, the strategic marketing management in the

field of athletic-sporting services must be released after certain principles: sovereignty of consumer, concentration of efforts, understanding of services of PC&S sphere, quality of services, combined cost of consumer and taking into account cost of consumption cutting in the process of forming price on athletic-sporting services, connection of adaptively with influence on the consumer, social orientation, orientation on the prospect, continuity, adequacy, flexibility and adaptation, complexity, pedagogical orientation, variant and optimality, economic ground, situational management.

4. The process of strategic marketing management of PC&S sphere enterprise embraces three basic levels: corporate; functional; instrumental:

- at the corporate level the strategic marketing is used for development of mission of enterprise, establishment of her long-term aims;

- at the functional level by means of marketing the analysis of business brief-case are released, market positions of strategic economic subdivisions of enterprise are investigated and strategic ways of their development are determined;

- at the instrumental level the strategic marketing enterprise's management sets aims and determines the strategic ways of their achievement in relation to commodities, prices, sale, communications and shots of enterprise.

5. As to the *functional connections*, its essence consists in that end-user functions with the enterprise of athletic-sporting profile, as there he satisfies the necessities, and an enterprise render services to him. At the same time an enterprise refers to the PC&S market, and market straight and mediated influences on it.

6. *The methods of SMM* on the enterprises of physical culture and sport sphere are aggregate of receptions and operations of purposeful influence on development of marketing activity by means of organizational and economic instruments. On the enterprises of the investigated sphere such methods are used: methods of analysis of indexes of development of industry; methods of analysis of factors of micro- and macro environments; methods of analysis of application of MS; methods of analysis of

realization of functions of SMM; modeling of indexes of market and enterprise development; methods of variant choice of MS; methods of estimation of efficiency of application of MC; methods of estimation of SMM functions application; methods of estimation of efficiency of change of MS; methods of prognostication of market factors development; methods of the strategic planning of marketing activity; methods of control of MS realization.

7. *To the instruments of SMM* on the enterprises of physical culture and sport sphere are related plans, prognoses, investments, standards (in relation to the process of services grant), taxes, licenses, outsourcing, resource and methodical providing (process of services grant), presence of corresponding building and equipment that are used after a previous order; administrative decisions.

8. *The necessities of consumers*, cost of service, cost of advancement, set of services, solvent demand, suggestion, general totality of consumers, business activity (mediators), competitors, market part, rate of inflation are the key factors, by means of which on the enterprises of physical culture and sport sphere are carried out regulative influence on the strategic marketing management.

Conclusions. The successfully applied methodical vehicle of strategic marketing management of physical culture and sport sphere enterprises must adjust to the specific realities of domestic enterprises. In our view for this purpose, it is necessary to work out on the enterprises of physical culture and sport sphere the corresponding organizationally-methodical mechanism of strategic marketing management process, that includes for itself structure elements: resource providing, functions, principles, even applications, functional copulas, methods, instruments and lever that provides satisfaction of necessities of athletic-sporting services consumers and effective and profitable functioning of PC&S sphere enterprises.

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**THE VALUE OF GREEN LOGISTICS IN THE SYSTEM OF URBAN
ECONOMIC AND ECOLOGICAL SAFETY**

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In the paper it is revealed the importance of green logistics in the system of economic and environmental safety of the city. The principles of urban green logistics are defined. Foreign experience of urban green logistics solutions in the city is analysed.

Key words: Green Logistics, Economic and Ecological Safety, the principles of green logistics.

Introduction. Analysis of current trends in economic development shows that new technologies have caused new social relations. Anthropogenic impact is close to objective limits, unresolved environmental problems limit the development of many industrial branches. In many works devoted to environmental economics paradigm of maximizing social welfare is traditionally dominating. Industrial enterprises are the most active consumers of the natural resources in the national economic complex, causing many problems with the use of natural resources and negative impact on the environment. These negative trends affecting the economic and ecological safety of the city

Cities are complex dynamic systems, carrying fundamental importance for the development of any country. Industrial and scientific potential of the state is formed in cities; they are the pioneers in the implementation of scientific and technological progress in order to develop strategic competitive prospects of its development and quality living standards [1]

Economic and ecological safety as a condition of the studied system is determined by balancing between the objectives of socio-economic system and the negative consequences of its environmental impact, with regard to influence of destabilizing factors.

Urban economic and ecological safety is aggregation of conditions and factors, that being implemented provides the urban sustainable development, innovative developments in the economy, improve people's lives, as well ability to resist damage caused by anthropogenic over impact that lead to loss of resources.

Ad interim logistic approach, providing optimal management of economic flows and stocks in the complex organizational, technical and socio-economic systems to achieve goals with minimum cost, is not widely used in the system of city management to support the economic and environmental security [2].

It is obvious that logistics is closely connected with the structure of the city: transport networks, urban zones, nodes, ie, the architecture and urban planning, as well

as the environment [3]. Since there is an urgent need to minimize pollution, improve efficiency of logistics resources, optimization of management decisions on the use of material, financial and other resources, it is necessary to use the principles of urban green logistics.

The value of green logistics as a tool for maintenance of the ecological safety is growing; it is an example of socially useful and profitable business symbiosis ecology and economy, which satisfies the conditions as environmental protection and growth of economic activity [4].

In our view, urban green logistics is an aggregation of logistical approaches to optimize directions of material flows (including flows of waste and secondary resources for treatment), vehicles, natural, financial, information, energy and human resources with the use of advanced technologies in process of decision making by local governments to create an environment within which provided the population, increased efficiency of urban and reached a condition to minimize the negative effects of human intervention in the ecosystem of the city.

The basic principles of urban green logistics are:

1. System approach. Treating city as a system is the main feature of urban green logistics. The maximum effect can be obtained only when urban material flows are optimized throughout the supply chain, not only within individual enterprises.

2. The principle of rational localization of production facilities. Production facilities should be placed as close as possible to the city which provides skilled laborers, while being distanced enough from the urban sanitary protection zone, with regards to urban perspective development plans.

3. The principle of logistical coordination. Processing management of material flows in the city, it is necessary to ensure coherence in time for all parts of the logistics chain. This principle involves the development of coordinated plans for management of material flows within the city and beyond, the development of standards and technical conditions for logistics operations, forecasting supply inventories and capital goods

without creating congestion in the city system and the minimum acceptable level of impact on the ecosystem.

4. The principle of stability and adaptability. Logistics system performing its functions in a relatively wide range shall not adversely affect the sustainability of the city.

Applying principles of green logistics in the system of the city mainly depends on local authorities that the active interaction with other entities to initiate the formation of new institutional framework of a new urban model, where economic, social and environmental factors are combined. Since the economic impact assessment of the ecological state of the city and its population is crucial.

Due to the practice of foreign countries, the emphasis of implemented logistics solutions was moved to overcoming such phenomena as air pollution by particulate matter of diesel fuel, nitrogen oxides, hydrocarbons, noise, road networks, and transport oversaturation.

Accordingly, the reasons were identified that have shaped above listed problems:

- chaotic placement of a large number of loading / unloading terminals through the city (e.g. 6200 points only in central part of Madrid);
- poorly designed routes for transferring of material resources in the city, which leads to constant stopping and starting while the internal combustion engine works in most non-economic regime;
- inefficient use of transport resulting in insufficient loading of the last trips in public transport;
- transferring of material resources in the city are made of heavy diesel vehicles used of release;
- transferring of material resources in the city made in hours of maximum load of the road network.

In overcoming the above problems, city authorities have taken the following measures [5]:

– in Copenhagen (Denmark) it was identified a clear list of areas and pints where stops of commercial trucks for unloading are permitted;

– in Stockholm (Sweden) was created urban distribution centers located outside the city, material resources to the distribution centers received heavy traffic and in the city they are carried by trucks carrying up to 3.5 tones, routes which, upon the request of the final recipients, so that calculated from center truck proceeded to the city the most loaded;

– in Stockholm, Gothenburg, Malmö and Lund (Sweden) areas are limited traffic of trucks over the age of 8 years;

– in Barcelona (Spain) streets with heavy traffic and constant commercial activities have separate lane accesible for traffic from 8.00 to 10.00 and from 17.00 to 19.00, accessible for loading and unloading operations from 10.00 to 17.00, and accessible for parking from 19.00 to 8.00;

– In Rotterdam (Netherlands) and Osaka (Japan) transport companies are stimulated to greater use of transport in hybrid and electric trucks in the construction, so that they are able to operate in areas prohibited for vehicles with combustion engines;

– in Zurich (Switzerland) it is introduced the use of existing networks of electric (trolley) transport for garbage collection for disposal.

The study of foreign experience in applying the principles of green logistics one can argue that the role of institutional support of green logistics in the system management has become crucial. It is noteworthy that for most cities in Ukraine is characterized by use of the principles of green logistics. One of the major reasons for this is lack of institutional support green logistics in the system of the city. That is not the mechanism responsible for implementing the principles of green logistics in the city.

The main factor of institutional support for green logistics on the stage of market transformation is the institutions that form a coherent system, with interacting elements. In order to implement the institutional potential it is necessary to eliminate misuse of

institutions, to overcome the lack of institutions, to transform the institutional framework into determining factor in economic development.

Conclusions. Summarizing, one could argue that crucial to maintaining economic and ecological safety are using principles of urban green logistics. However, the realities of current trends show that in all cities in Ukraine is no mechanism for implementing the principles of green logistics in the city that negatively affects the urban economic and ecological safety. Therefore it is necessary to develop a mechanism for institutional support of urban green logistics in the city.

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**SOME ISSUES OF UKRAINE'S INTEGRATION INTO EUROPEAN
ELECTRICITY MARKETS**

Limited Liability Company "MAE", Kyiv, Choryva str.33 of.42

Article is devoted to integration of Ukraine in European electricity markets. Article contains actual data and analysis of energy markets in Europe and Ukraine. Also there are the conclusions that will be useful for those who are dealing with export and import of electricity with the countries of European Union.

Key words: "economics", "energy", "electrical energy", "international relations".

Foreword

One of the important aspects of cooperation between Ukraine and the European Union is cooperation in the energy sector. Energy industry of Ukraine occupies 21st

place[1] in the production of electric energy, ahead of Poland, Belarus, Moldova, Hungary, Bulgaria, Slovakia and other neighboring states despite the economic crisis. The role of electricity power in Europe will grow. Level of annual world consumption of electricity will be to grow for the next 10 years on 3-3.5%. As a result, the fate of electric energy in the global energy mix will increase.

Globalisation of markets of energy, including electricity markets, began with the development of innovative information technology, new energy sources, new technologies for its processing and use, the need in transmission of cheaper electricity to consumers. It is became necessary to reform the energy sector. Significant changes and reforms in the energy sector and creating market electricity occurred in the Americas, the UK, Europe and Asia. Directive 2003/54 EC was adopted in 2003 but the national electricity markets began to operate in 2004 already in most European countries as reported in the World Bank report for 2004.

Creating the conditions for international mergers and acquisitions, forming of global electricity market and creating multinational energy companies is the next step in the development of the energy sector.

Today it is important to implement in EU the measures of liberalization of national energy markets in order to stimulate the development of export-import operations, of cross-border movement of investment resources, scientific and technological knowledge and information's .

The geographical position and the country's energy potential allow Ukraine to take part in the work of those EU energy markets with which communication is possible through the interstate electric grid. Ukraine's integration to neighbouring national energy markets, to regional European energy markets, participation in the created transeuropean energy system can positively influence on the development of the Ukrainian energy system and attract Western investment in this sector and will bring significant economic benefits from an export-import operations with electric energy.

1. Characteristics of the European power system and wholesale electricity markets in Europe

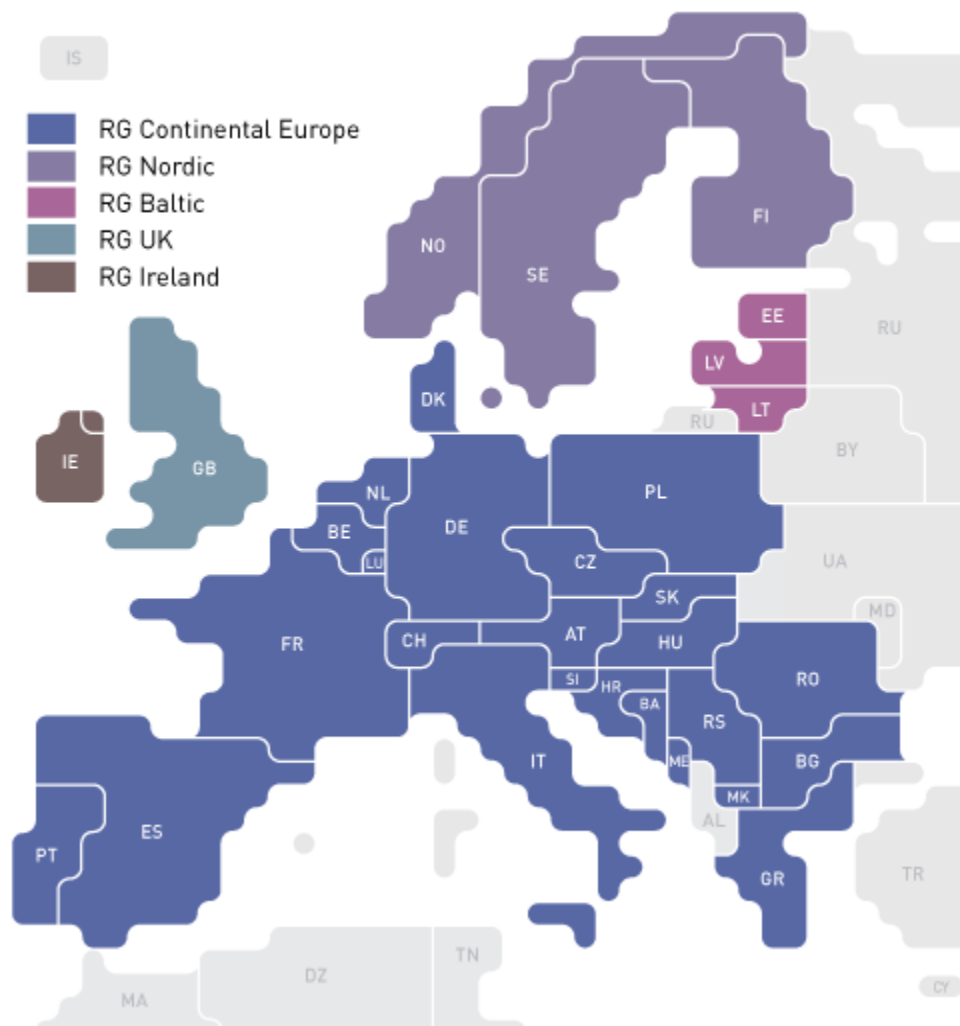
By 2009 electricity Interconnections of the Western, Northern and Eastern Europe UCPT, NORDEL, CENTREL and Baltic (BULTREL) and Mediterranean (SUDEL) successfully operated in Europe. They had the same standards, but worked on different technological principles. Ukraine was the closest to grid UCTE (Union for the Coordination of Transmission of Electricity). This electricity Interconnection was one of the largest in the world. It was founded in 1951. Now it is a regional association of electrical systems of the Europe. The structure of the UCTE grid includes France, Spain, Portugal, Germany, Austria, Italy, Belgium, the Netherlands, of Denmark, Switzerland, Luxembourg, Slovenia, Croatia, Poland, the Czech Republic, Hungary, Greece, Bosnia

and Herzegovina, Macedonia, Serbia and Montenegro, Albania, Bulgaria and Romania. UK and Ireland are interconnected with UCTE through submarine cable network.

UCTE is related with electricity Interconnection NORDEL by inserting DC. Part of Ukraine's energy's network which called "Burstyn energy island" (or simply Burstyn Island) is operated synchronously with the UCTE. This Burstyn Island is formed from Burstyn's power plant, Klaus's power plant, from Tereblya-Rikaska's hydroelectric power plant and from other hydroelectric power which are located near. UCTE have synchronous connections even with Morocco, Algeria and Tunisia.

In July 2009 associations ATSOI, BALTSO, ETSO, NORDEL, UCTE and UKTSOA were fully integrated in the ENTSO-E - The European network operators in the electricity system. Modern European network operators in the electricity system work successfully in Europe. ENTSO-E has 5 permanent regional groups. (It Is: continental Europe, Scandinavia, the Baltic States, Britain and Ireland, Northern Ireland) and 2 voluntary regional groups (North Europe and isolated countries). These regional groups provide operating system compatibility on the one side and the development of the electricity markets on the other. Boundaries of each of the regional groups are marked on the map (Fig. 1)

Today ENTSO-E plays a major role in the development of pan-European network. Development of a new electric grid equipment, technology and architecture modeling of electrical networks will fulfill its mission to develop pan-European electricity network. This mission is common to the Council of European Energy Regulators. The final meeting of the Executive Council of a project to develop a feasibility study (FS) Synchronous Interconnection of CIS and Baltic countries with electrical network of countries which included in UCTE held in Brussels In December 2009. Representatives of CIS and Baltic countries and UCTE consortium representatives came to the conclusion that the transition is technically possible.



RG Continental Europe: Austria, Belgium, Bosnia and Herzegovina, Bulgaria, Czech Republic, Croatia, Denmark (West), France, Macedonia, Greece, Hungary, Italy, Luxembourg, Montenegro, Netherlands, Poland, Portugal, Romania, Serbia, Slovakia, Slovenia Spain and Switzerland.

RG Nordic: Denmark (East), Finland, Norway and Sweden

RG Baltic: Estonia, Latvia, Lithuania

RG UK: United Kingdom

RG Ireland: Republic of Ireland, United Kingdom

Fig.1. Boundaries of the regional groups of ENTSO-E.

For several years governments of the Baltic countries carry out consistently the plan of creating a single Baltic electricity market. , The electricity market of Latvia has been open since 2010. The part of the electricity market of Estonia opened in April 2010. The electricity market of Lithuania earned in June 2012. Opening the total Baltic market is planned in 2013, and in 2015 the regional group Baltic will unite with regional Nordic group and will formed a joint regional space Nordel.

The establishment of regional electrical markets in the European Union were held in accordance with the general division of the energy system in Europe on regional groups. However some differences exist.

A. Wholesale markets of Central and Western Europe (Austria, Belgium, Germany, France, and Netherlands) form a first group of electricity markets with common ties

B. The second group of wholesale electricity markets is in the British Isles (Britain, Ireland)

C. The third group of wholesale electricity markets there are from electricity markets of Northern Europe (Denmark, Estonia, Finland, Lithuania, Norway, Sweden)

D. The fourth group is created from the wholesale markets of the Apennine peninsula and from islands of Sardinian and Sicily (Italy, Sicily, and Sardinia)

E. The fifth group of wholesale electricity markets is created from wholesale markets of the Iberian Peninsula (Spain and Portugal)

F. The sixth group is created from wholesale electricity markets of Central and Eastern Europe (Czech Republic, Hungary, Poland, Romania, Slovakia, and Slovenia)

G. Seventh group of electricity markets is in Southeast Europe (Greece)

H. The eighth group is formed basically from electricity markets of the Balkan's countries.

Trends and dynamics of prices for electricity markets in Europe can be investigated through the analysis report of EU energy for the 2nd quarter of this year.

In the second quarter of 2012 an electricity consumption in the EU has declined to the level of 2009 (according from the report of the Directorate General for Energy EU) due to reduced industrial consumption and weather conditions that helped reduce consumption. This period is also characterized by a decrease in energy prices, by an increase generation of cheap coal and generation of electricity from renewable energy sources. This reduced wholesale prices for electricity in most European markets.

The adequacy of water resources and electric power generation at hydroelectric plant allowed to retain traditionally low prices on the Nordic wholesale market, while prices on the Iberian wholesale electricity market were higher due to dry weather conditions. Demand for electricity for air conditioning were higher in June 2012 because the temperature were higher than average. Therefore prices in the wholesale electricity markets EU were higher in June 2012 too. The wholesale electricity market in Lithuania, which is a part of the energy Nordpu started in June 2012 also. It is another step towards creating a single European electricity wholesale market. Turnover "to day forward" were on the European platform in the 2nd quarter 2012 296 billion kWh and the total amount of electricity sold to energy markets since the beginning of the year increased by 10% compared to last year despite the decline in the overall level of electricity consumption in the European Union. The fate of contracts concluded in the wholesale electricity market reached 45.6% compared to 40.3% in Q2 2011. The price index was in the electricity markets slightly lower than 50 €/ MWh in April 2012, and it fell to 46-47 €/ MWh in May and June. Fluctuations in wholesale of electricity prices in European markets that is closest to the Ukraine (sixth group) is shown in Table 1.

Tabl.1.

Monthly average prices the price of base load electricity of Central and Eastern Europe in the second quarter 2012 (€/ MWh)[3]

2012	April	May	June
Czech Republic	41.1	38.4	38.7
Slovakia	41.1	38.5	38.9
Poland	39.5	41.3	41.1
Romania	43.6	40.4	41.1
Hungary	51.4	41.9	42.8
Slovenia	51.7	46.5	43.3

However, the deviations of prices from the average values were very high in other regions and at certain times. Full-cost base load electricity decreased in Germany during the holidays for two days to a level of 27-28 €/ MWh, The cost of electricity on the Northern Electricity Market (Nordpul) decreased in separate holidays to 20 €/ MWh. At the same time the cost of base load electricity of Italy reached very high levels (90-95 €/ MWh). Sicilian prices had reached In some day 146 €/ MWh and Sardinian - had exceeded even 240 €/ MWh in June and the price on 30 June were €273 / MWh. High levels of wholesale market prices were in Romania and Slovenia. They were at April 11, 72 €/ MWh, full price in Hungary at that date amounted to (83 €/ MWh). Significant impact on prices have had weather conditions, the level of electricity consumption by industry, the general graphics of power consumption, types of spent fuel and energy prices as well as payments for emissions of power plants.

European Society goes to create a new model of electricity market. The aim of the new model is to maximize economic welfare of all players of the electricity market. This mechanism is aimed at implementation of the "free" movement of electricity between

integrated markets. However, today it has still some movement restrictions of a technical nature. The discrepancy between the prices of various electricity markets is a good indicator for the effectiveness of distribution relationships and the excluding unfavorable flows, Proposals and demand is carried in related markets and on the stock exchanges of electricity out taking into account the possibilities of transboundary capacity. Demand in market conditions is carried due to cheaper supplies, regardless of where this production is made. Therefore, decision of technical issues concerning the discovery of new transboundary transmission capacity is a very important issue today.

Good combinations there are between the electricity markets in Central and Western Europe (Germany EEX, France PNX, Belgium-Belpex, Netherlands APX, Austria EXAA), among the countries of Nordpul (Norway, Sweden, Finland, Denmark, Estonia, Lithuania), Central and the countries of Eastern Europe: (OTE-Czech Republic and Slovakia, Hungary-HUPX), South-Western Europe (France-PNX, OMEL-Spain and Portugal). Italian market (IPEX) is connected with France (PN) and Slovenia (BSP). Poland (PolPX) connected with Sweden (Nor-pool).

Many national energy markets in Europe have a division within market. Thus, the Norwegian power system is divided into Elspot / Elbas area. In March 2010, Norway was divided into 5 Elspot, mainly as follows: south-eastern Norway (no_1), southwestern Norway (NO_2), middle Norway (NO_3), southwestern Norway (NO_4) and western Norway (NO_5). On November 1, 2011 Sweden is divided into four zones. Hourly rates for zonal electricity markets should have small differences in prices. The southern areas of Norway and Sweden (populated and well connected) have a very high level match prices (more than 80% of all hours). However, the prices converge in only 40-50% of the hours in the region in mid-Norway, due to the lack connecting lines. Denmark (divided into two regions) is a special case. This is because her regions are associated with different electricity markets (North and Central-Western electricity market). Her prices are no different in 2011, more than 1% from 85% hours in Sweden

(in 38% days in case Denmark_1) and with the price in Germany 44% of hours (in 22% days-Denmark_2). The convergence of prices between Sweden and west of Denmark occurred over the period 2008-2011.

Sometimes bandwidth connecting power lines has relatively little power compared to domestic consumption of electricity, so their effect on prices is limited. (For example, connections between Poland and Sweden -SwePol, NorNed-between the Netherlands and Norway, Estlink-between Finland and Estonia).

Convergence in prices of unrelated markets is much lower than in related markets, they have a value of 5% to 25%. For example: Price convergence between Poland and Germany is about 6%, Germany-Czech Republic 9% in Hungary and Romania 2%. Creating a single European electricity market does not aim to achieve 100% convergence of prices of all energy markets, but only reach a state of electricity system that avoids adverse flows and independently achieves efficient distribution of electric power.[3]

Treaty establishing the Energy Community was signed in order to coordinate efforts on shared energy networks of the Southern Europe since 2006. The members of this contract are: Albania, Bosnia and Herzegovina, Croatia, Macedonia, Moldova, Montenegro, Serbia, Ukraine (since 2011), United Nations Interim Administration Mission in Kosovo and the EU. Armenia, Georgia, Turkey and Norway have observer status.

Report of the Energy Community of October 18, 2012 indicates that the member countries of this Agreement are active in the creation of a regional electricity market. The increase in operations of transboundary electricity trade is now the most urgent task. An important aspect of the activity of the Energy Community is solving the issue for building of additional capacity and the difference in the cost of electricity. The transboundary electricity trade may have a positive impact on the security of supply of

consumers who have the ability to choose a reliable and cheap supplier. Electricity trade is limited with bilateral trade agreements with relatively low liquidity and we don't observe significant participation in energy markets foreign representatives. Today this region has compatible auctions in Croatia-Slovenia, Croatia- Hungary, and Serbia-Hungary. There are available proposals for trade between Croatia and Serbia. All other combinations are divided 50:50 and their auctions are not coordinated. The creating of the office for conducting of auctions of cross-border bandwidth and for control of electrical facilities is part of a development strategy designed by this Community.[4, 5]

Under the Directive 54/2003 EU by 2015 all European countries should open retail markets for households. Owners of premises will choose themselves an electricity supplier. Today, prices are different for people in different countries. The levels of the price for households are shown in Table 2.

Table 2.

Price for households [2]

Countries	Price , EUR 100 KWh	Price including purchasing power	Percentage of taxes in price
Austria	19,09	17,17	28
Bulgaria	8,18	17,07	16
Croatia	11,64	16,22	20
Cyprus	16,42	16,67	14
Czech Republic	13,94	20,01	17

Denmark	25,53	17,12	56
Estonia	9,20	12,52	24
Finland	12,89	10,33	25
France	12,25	10,61	25
Greece	10,32	11,16	9
Spain	16,84	17,86	18
Netherlands	18,50	16,46	25
Ireland	18,55	15,88	12
Lithuania	9,26	13,71	17
Luxembourg	18,82	15,72	12
Latvia	10,54	14,44	9
Germany	22,94	21,36	41
Norway	15,63	12,39	28
Poland	12,91	22,03	22
Portugal	15,94	18,61	13
Romania	9,79	17,94	17

Slovakia	15,60	21,12	16
Sweden	16,46	14,60	35
United Kingdom	14,07	15,37	5
Hungary	15,96	24,26	17
Italy	19,97	18,32	-

The opening of retail markets for households in European countries will encourage the suppliers of electricity to trade of the cheaper electricity. Opportunities for choice of suppliers will create a system of equalization of prices in this sector. Therefore, these prices will converge.

Conclusions:

The European Union is implementing a program for creating energy system, where all participants will get opportunities for decline and convergence of prices, use of cheaper sources of electric power generation and for leveling schedules of load of the power plants. However, the process of globalization of the energy system and the creation of a single market space for large consumers of energy accompanied by the division on the regional electricity markets with optimal size for easy management of processes in them. At this stage, important issues are:

- The creation of the maximum number of reliable combinations of connections for optimal distribution of electric energy between energy markets and electricity consumers;
- The creation of common energy market, which will make transactions of purchase and sale of electric energy between regional electricity markets;

-The creation of conditions for all members of European electricity market so that they could choose cheaper energy sources.

2. Characterization of Ukraine's relations with the wholesale electricity market in Europe

Ukraine was a member of united grid "MYR", By 1993, the integrated power system (IPS) of Ukraine worked in grid "MYR" in parallel with the power system of Poland, Hungary, Slovakia, Bulgaria and Romania,. Ukraine has also a relationship with the power system of Baltic countries through the electrical network CIS. Since July 2002, part of Ukrainian power system, the so-called "Burstyn's Island" runs in parallel with the united European power system UCTE. Preservation of almost all power transmission system of the former grid "MYR" is an auspicious factor for the integration of Ukrainian power system in European power system. Electrical substation of 400 kV "Mukachevo" plays a crucial role in this regard. Power system of Romania, Slovakia and Hungary is connected through this substation not only with IPS of Ukraine, but also among themselves and with UCTE. Now IPS of Ukraine works in parallel with the IPS of CIS except "Burstyn Island" that is synchronized with ENTSO-E and electrical connections, which are constructed in accordance with the commitments undertaken by Ukraine in connection with the Treaty establishing the Energy Community in 2011. [6]

General interests of Ukraine by participate in this community is

- to export electricity to Moldova, countries of former Yugoslavia, Romania,
- creating of opportunities for trade electricity with Turkey,
- Access to other European energy markets with more expensive electricity
- To exchange electricity energy for cheaper sources of supply of natural gas.

Ukraine plans to reconstruct the existing interstate high-voltage transmission lines (TL) 750 kV from Khmelnytsky NPP-Rzeszow (Poland) and in South Ukraine NPP-Issachar

(Romania) , plans to reconstruct of the existing high-voltage TL 750kV Western-Albershtyna (Hungary) and the construction of new high-voltage lines, construction inserts DC (UPU) and raise the technical level of power stations, transmission systems to European standards for increase the combinations of connections with the ENTSO-E in accordance with Ukrainian Energy Strategy to 2030.[6]

However, the ability to create connections with ENTSO-E in Volyn region remains overlooked. These connections will provide an opportunity not only for transport electricity generated at Rivne NPP to consumers in Poland, but also for choice of cheaper electricity between Ukrainian and Polish energy markets for consumers Volyn region.

Statistical data of the Ministry of Energy and Coal Industry of Ukraine for 9 months of 2011 and 2012 show that exports of electricity is growing every year. 7 155.8 million kWh of electricity exported by Ukraine during January - September 2012 in general. It is 2 920.2 million kWh, or 68.9% more than the corresponding figure in 2011. Ukraine exported to ENTSO-E 2808, 8 million kWh of electricity during the same period. It is 707, 3 million kWh or 33, 7% more than the corresponding figure in 2011.

There is also the possibility of increasing the supply of electric energy in the direction of Belarus to participate in the electricity markets of the Baltic States. However, the Ukrainian electricity is not in all areas of its exports competitive in terms of prices. The minimum profit is received by the Ukrainian exporters from exporting electricity to Romania (61 Euros / MWh) and Hungary (59.5 euro / MWh). Cost of export of Ukrainian electricity in Slovakia is 53.5 euro / MWh and to Poland is 44 Euro / MWh. (data IG "Art Capital"). The cost of electricity in the Nordic power exchange Nord Pool is pretty cheap and Ukraine's participation as a supplier of electric energy is possible only in some favorable periods. Now export to Slovakia, Hungary, Romania and Poland is carried by a wholesale market price excluding of subsidies to compensate for losses associated with the supply of electricity at regulated tariff. Dynamics of prices

on the wholesale electricity market of Ukraine is presented in the Table 3, which is formed according with the date "Energorynok".

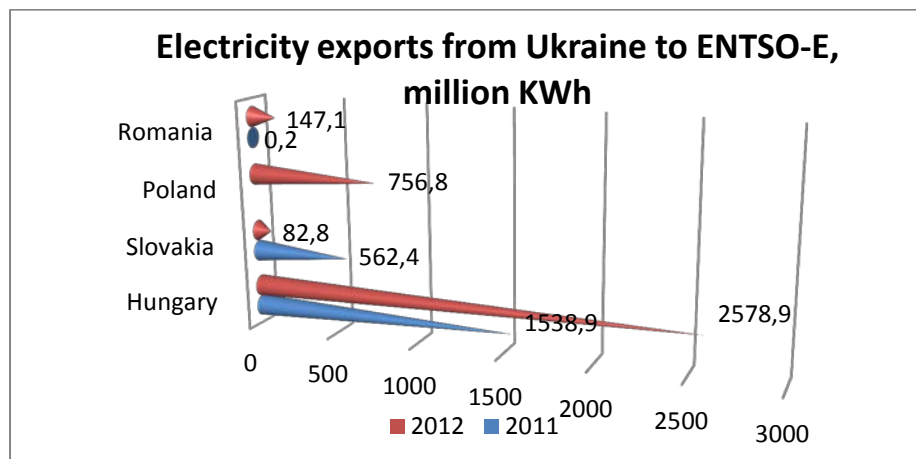


Fig.2. Electricity export from Ukraine in ENTSO-E [7]

Table3.

Dynamics of the purchase prices of electricity suppliers on the wholesale electricity market(WEM) of Ukraine

Name of index	Period of purchase	
	from 21.10.2012 to 31.10.2012	from 01.10.2012 cumulative
	UAH/MWh / euro / MWh	UAH/MWh / euro / MWh
The average purchase price of electricity from WEM	469,19/45,4	478,05/46,25
including:		
Suppliers of electricity at regulated tariff	446,01/43,16	453,96/43,92
Suppliers of electricity at unregulated tariff	629,19/60,88	641,85/61,10

Information source: date of DP “ENERGORYNOK” and official exchange UAH to the euro as of 11/12/2012-100 euro for 1033, 4949 UAH. (National Bank of Ukraine)

The current model of energy market of Ukraine is a single electricity market for all participants. The new draft law "On the Principles of the electricity market of Ukraine" implements the requirements of the Directive 54/2003EU regarding implementation of electricity market to retail consumers (population) and introduces the concept of different levels of overall electricity market. Electricity market of Ukraine will include under the new project the following components:

- 1) the market of bilateral contracts;
- 2) the single market "day ahead";
- 3) the balancing market;
- 4) the single market support services;
- 5) the retail electricity market.

Producers of electric energy will sell on the market of bilateral electricity contracts their electricity on the basis of bilateral agreements.

Market "day ahead" implies trade electricity in the organized trading of electric power for the next day by making agreements with the operator market relevant on the results of the trades.

Balancing market implies that the system operator will carry out the sale of electricity as a result of the selection presented at the balancing market offers (bids) from sale (purchase) of electric energy balancing participants.

Retail electricity market provides that qualified customers of electricity (also households that belong to this category) may buy electricity in their chosen energy suppliers (independent or guaranteed).

Ensuring the functioning of the new electricity market will be through such types of agreements:

- 1) On participation in the electricity market;
- 2) On sale and purchase of electricity on bilateral contracts market;
- 3) On participation in the "a day in advance" market;
- 4) On buying and selling for the balancing of production and consumption of electric energy in the United Energy Systems of Ukraine (hereinafter - the agreement to participate in balancing);
- 5) On buying and selling of electricity for settlement of unbalance of electricity (hereinafter - agreement on settlement of unbalance);
- 6) On providing of additional services;
- 7) On providing of services of transmission electricity through main (interstate) power grids;
- 8) On transmission of electric power via local electric networks;
- 9) On the provision of centralized control (operational and technological) and management;
- 10) On accession electrical installations to the electrical interstate or local networks;
- 11) On access to bandwidth interstate power networks;
- 12) For the supply of electricity;
- 13) On provision of commercial electricity metering services.
- 14) On provide services to align conditions of competition. [8]

Such streamlining of contractual arrangements on general electricity market as a whole meets the general concept of a common European electricity market and fulfillment of the requirements Directive 2003/54/EC of the European parliament and of the Council of 26 June 2003 54/2003. However, the inclusion for market relations to such categories as "population" increase the number of different options and conditions of supply of electricity and related transactions on the electricity market. A large number of operations with different types of contracts, as provided in the draft law in one organization may not only to complicate the procedure for internal calculations, but also to delay the development and integration of the Ukrainian energy market to European electricity market. So it would be appropriate to consider the experience Nordic countries that have extensive experience of activity electricity markets. Ukraine is also necessary to carry out the division nationwide wholesale electricity market into few regional electricity markets. At the same time functions nationwide electricity market should focus on balancing the electrical trade flows between regional electricity markets and on trade with other electricity markets (European, CIS market, other), with which are technically possible connections.

Analysis of prices in the wholesale electricity market and prices in the wholesale electricity market of Ukraine showed that the Ukrainian electricity is not always competitive. Policy of many European countries is based on trying to meet the needs of their own customers, preferably with cheap electric energy and to export electricity to other electricity markets which have electricity shortage or to those who produce their own electricity more expensive. For example, Germany has developed quickly its own production of cheap electricity from renewable sources and transformed from importer of electricity to exporter cheap electricity to neighboring states. This experience will be useful for the southern regions of Ukraine, including Odessa region.

Therefore, the difference in prices will vary. Policies of Ukraine's relations with the European wholesale electricity market should be based on these factors. It is

necessary to create pricing mechanism that will encourage the development of cheaper sources of electricity (wind energy, solar energy and other renewable energy sources).

Trade volumes electricity on a "day ahead" market and the electricity trading that needed to cover peak consumption in Europe are increasing annually. The difference in time when are peak consumption occurs in Europe and Ukraine and the different electricity prices during that period provides an additional participation of Ukraine in the European energy markets. Good price difference for households and excellent contacts between near-boundary regions of neighboring countries (such as with Poland) will allow to take part for Ukrainian exporters in retail markets of neighboring countries in the near future.

Conclusions:

Ukraine gets access to energy markets in most European countries joining in the European energy system. The main issues that need to decide in the near future are:

1. Construction of new combinations of connections with of European energy system along the entire length of the border with the European Union.

2. Create of system pricing for electricity and of payment for emissions that could encourage to rapid development of cheap sources of electricity, to reducing specific fuel consumption for electricity generation and for the reduction of losses in electric networks.

3. Separation overall electricity market into few regional groups and the creating a flexible balance market that will participate in the European wholesale markets and also help optimize the flow of electricity between regional groups.

4. Creating with neighboring countries the additions to rules about Ukraine's participation in the neighboring electrical markets and electricity of neighboring countries on the Ukrainian market of electric energy.

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**FORMING OF FINANCIAL SAFETY OF REGIONAL HUMAN
DEVELOPMENT**

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In the article the initial positions are exposed in relation to development of the methodical providing of processes and procedures for forming of financial safety of regional human development. Grounded the expedience of the use, essence and maintenance of structural reproductive approach for determination of financial constituents of regional human development.

Keywords: human and social capital, regional human development, financial safety, reproductive processes.

In the public regional policy of Ukraine a transition became present from the use of theory of employment of population to implementing provision of Conception of human development, that Ukraine first from the states of Central and East Europe, and also among the countries-members of the CIS accepted as basis of civilization progress [1, p. 3; p. 22-36].

In Conception of human development the indexes of socio-economic development of region become the results of realization of social capital - education, health, culture, historical heritage of population, consciousness in the realizable ecologizations of production and managements in entrepreneurial activity.

In this connection purchased the actual value of decision of problems of development, first of all, methodical providing of forming of financial safety of socio-economic, including human, development of regions and state on the whole. Therefore, financing of socio-economic and human development becomes maintenance of financial safety of development of region and state.

On our persuasion, financial safety of development must characterize the level of the planned or actual financial providing of normative values of financing of all constituents of human development on all levels of state administration.

In a general view the state of the financial providing of regional human development is after norms on the draught of base, actual and planned period it will be possible to examine and determine as:

- firstly, proof – financial providing sufficiently for realization of the extended recreation of human and social capital;
- secondly, critical – the financial providing is enough only for realization of simple recreation of human and social capital;
- thirdly, crisis – financial providing not enough for realization of simple recreation of human and social capital;
- fourthly, catastrophic – the financial providing does not change the recreation of human and social capital on a positive negative dynamics.

Financial safety of development on the state the financial providing of human development of regions and state - proof, critical, crisis and catastrophic - could determined by the thresholdings of volumes of financial resources that provide financial independence in decided tasks of socio-economic development on the different levels of state administration.

At the same time these thresholdings will be the indicators of presence of threats to financial safety, under that pre-conditions of insufficient financing of constituents of human development or insufficient financing of transition understand from simple to the extended recreation of human and social capital.

Development of the methodical providing of forming of financial safety of regional human development, coming from her essence and maintenance, envisages determination of criterion of financial safety of development, and also systems of indexes, indicators and factors for an analysis and estimation of financial resources at every level of state administration.

Determination of financial constituents of regional human development it is suggested to carry out on the basis of the use of the so-called structural – reproductive approach near regulation of spending plenary powers of central and local government in the socio-economic processes of administrative-territorial formations.

Essence and maintenance of structural – reproductive approach consist of next [2, p. 27]:

- firstly, regional development is examined as dynamic description of regional space that unites within the limits of regions producers and consumers of commodities and services in the single organically integral ecology-economy social system. In turn, a region is a spatially-territorial concentration of industries of publicly-economic activity;
- secondly, reproductive processes in accordance with the scales of state administration are classified on national (in the scales of national economy); territorial (within the limits of administrative-territorial device); branch (within the framework of industries of economy, industry and types of economic activity); individual (within the framework of subjects of market of different patterns of ownership);
- thirdly, the signs of regional reproductive cycles are phases of production, distribution, exchange and consumption of commodities and services on territory;
- fourthly, the completeness of regional reproductive processes takes place in such limits of territory, where, in accordance with objective distribution and co-operation of public labour, present possibilities of creation of eventual products and services with the reserved productive-technological cycle;
- fifthly, determination of regional finances, as such part of national finances the economic rotation of that provides organic unity of cost and natural form of the regional gross producing of eventual products and services at creation of gross value added of region.

An achievement of harmonization and synchronization of recreation is in space and time on national, branch, territorial and individual levels becomes the criterion of financial safety of development.

In this connection the structure of local budgets at regional level it is expedient to do adequate to the structure of territorial reproductive processes and system of economic and social indicators of regional development, that include next constituents [2, p. 28]:

- recreation of material base of social sphere (education, health protection, social defence and public welfare, housing and communal services, culture, art, mass medias, physical culture and sport);
- recreation of objects of connection, telecommunication and information;
- recreation of productive and road and transportation infrastructure;
- providing of full employment and welfare of population of region;
- guard of environment and providing of complex use of nature.

That is, if the priorities of socio-economic development of regions, districts, towns and villages will be determined by the Programme human development of the region, then the sources of local finance should be determined according to the expenditure responsibilities of local authorities in ensuring the economic cycle territorial reproduction processes. Financing indicators of human development in the region (100 thousand people) will be the amount of local spending on each component of the territorial reproduction processes.

Programme human development of each city, district and area should be central to the structure of Forecasts and Plans for social and economic development, and featured the allocation routines – aspects of human development and field evaluation of quality of life.

Coming from essence and maintenance of reproductive processes, to the factors of financial safety of development it is necessary to take:

- adequacy of forming of volumes of financial resources of every level of state administration to the economic rotation of national, branch, territorial and individual reproductive processes;

– structure, planned and actual amounts of financial resources and their relation with norms for components of social-economic development, including human development;

– order of formation of the gross domestic product (GDP) of the national economy, the gross value added (GVA) in the region and gross income (GI) entities. In the national accounts GDP equal to the total GVA regions with net indirect taxes and subsidies.

In Ukraine summarizing indicators are certain 9 basic aspects of human development : demographic development, market of labour development, material welfare of population, condition of residence of population, level of formation of population, state and health protection, social environment, ecological situation, financing of human development.

The brought aspects over, being the signs of identifying appropriate subroutine programs of human development of state and local administrative-territorial structure of the state, can serve as indicators of financial safety of development.

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**CONCEPTUAL BASIS OF THE REGULATION REGIONAL CONSUMER
OF THE MARKET**

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This report examines the approaches to the regulation of the regional consumer market, which has allowed to propose an approach that the interaction of market self-regulation, state and non-state regulation of the development of the regional consumer market.

Key words: regional consumer market, regulatory support, the principle of "consumer information" market self-regulation.

Taking into account the dynamics of the market environment, the integration of business processes, it is necessary to regulate the regional consumer market, given the economic interests of the subjects, specialization of production, especially the structure of the regional economy and consumption patterns.

The purpose of this study is to investigate approaches to the development of the regional consumer market.

Fundamentals of regulatory support of consumer market in Ukraine (National Standard "Retail and Wholesale: terms and definitions") defines trafficking as "proactive systems performing at their own risk in order to profit the activities of businesses and individuals to buy and sell goods end users or intermediary operations or activities to provide the agent, representative, commission and other services in moving goods from producer to consumer" [1].

In this law states that "the subject of trade activities is duly registered entity or person engaged in trade on a regular basis to make a profit, which is the process of this

activity contracts in its own name, at his own risk and on their own financial responsibility" [2].

In this context, interest is the experience of the European Union, under the law of which, trade sector includes wholesale and retail trade, trading and hotel and restaurant management [3, c. 279].

According to the CVEA, Ukraine trade refers to the section of "Trade, repair of motor vehicles, household goods and personal consumption" and includes the sale of motor vehicles and motorcycles, their maintenance and repair, wholesale trade and mediation in wholesale trade, retail trade, repair of personal and household goods items of personal consumption. Scientific interest approach to government regulation of the consumer market in Germany, providing for the implementation of principles aimed primarily at protecting the interests of consumers.

Thus, the implementation of the principle of "protecting the health and safety of consumers," according to the law "On the safety of products" provides greater control over the quality of food, the use of hormones, genetically modified foods, etc.

The principle of "protecting the economic interests of consumers," performed by regulatory support, according to which strictly regulated obligation of the manufacturer / seller in the product labeling, defect removal, sharing a benign, compliance warranty for technical products (up to 2 years).

Thus, the main purpose of regulating the consumer market in the EU is the protection of consumer rights through the implementation of the principle of "consumer information", including civil law, maintenance contracts for goods and services, guaranteed to meet possible claims. The principle of "consumer information" to advise consumers about the advantages and disadvantages of products and services, as well as on the best options for their use with the help of public organizations and associations (unions, associations, unions and other non-state actors). Function of protecting the rights and interests of consumers, for example, in Germany, perform "Working Community of Consumers Unions and the foundation for testing products" (comparative

studies of the quality of goods and services), "Institute of consumers" (consumer information). "Union consumer protection" (protection of the legal interests of consumers), "Federal Union of consumers -"Initiative consumers" (health, environmental and social protection of consumers), "Evaluation and Information Service Food, Agriculture and Forestry" and "Center of market and the price of agricultural produce reports" (information about the market and prices for consumers), "Union of German Internet", "German Energy Agency", "German Union for the Protection of Animals" (consumer information) [4].

Based on the research, the author believes that under current conditions it is appropriate to approach that market self-interaction, state and non-state regulation of the development of the regional consumer market. The implementation of this approach will create the conditions for self-regulation of the market and strengthening integration relations between its members and the structural elements of the region, given the nature of the influence of environmental factors and manifestations of the transformation processes in the economy. It should be noted that the degree of regulation of the regional consumer market will be predetermined by the nature of the crisis in the economy, in accordance with which to define the principles, functions, methods and forms of regulation.

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J11313-352

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**IMPROVEMENT OF THE INCENTIVE SYSTEM OF STAFF
ENGINEERING ENTERPRISES**

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An important factor of any business is the proper use of human resources. The statement "cadres decide everything" remains relevant at all the times. After all, intellectual capacity, experience and ability of employees to tackle new challenges in conditions of uncertainty and risk give to any enterprise an invaluable competitive edge in any field.

Today, the main goal of most of the domestic engineering enterprises is to overcome the crisis and stopping the decline in production. To do this, managers of enterprises must maintain a constant level of production, working conditions and social security for workers. Therefore, all elements of enterprise management, and in particular, the incentives system of staff engineering enterprises should aim to achieve these results. Consider what may be ways for the incentives system of staff for engineering enterprises in today's environment. First of all, it should be noted that the formation of any system affecting various factors. The incentives system which consists of local engineering enterprises must also consider the influence of many factors of internal and external environment that should be grouped into four main groups of factors (Fig. 1). Institutional memory of enterprise and mentality of its employees. This group includes the features associated with a form of work organization, habits, traditions for incentives on individual enterprise. Also the essential means for the formation of incentives should

change the mentality of employees, which usually occurs within the general mentality of the country.

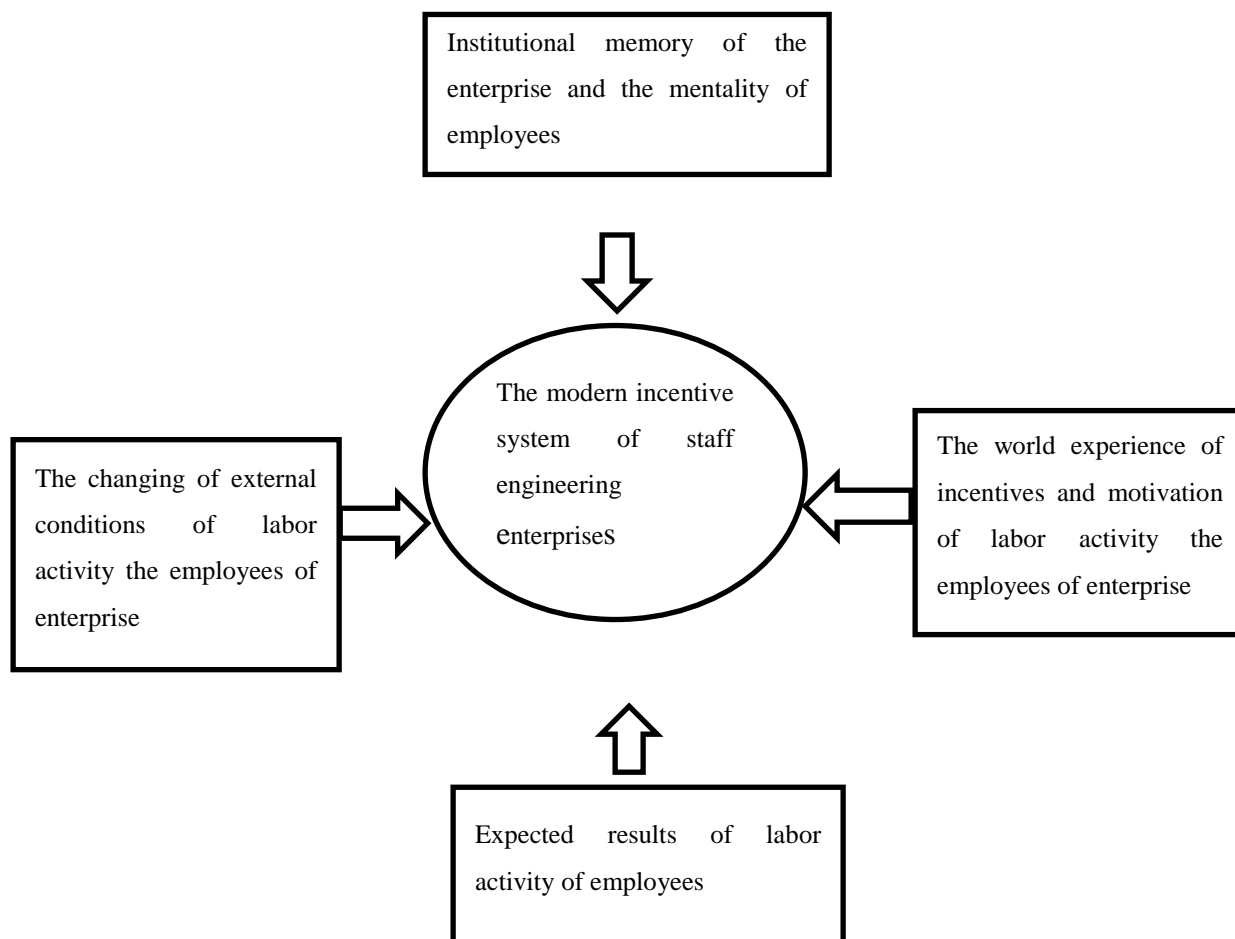


Fig.1. The determinants of the incentives system of staff engineering enterprises

International experience for incentives and motivation of labor activity the employees of enterprise. Classic and modern theories of motivation should be applied to any enterprise. Find the optimal ratio of world scientific achievements and their own development is the task for the leaders of modern engineering enterprises.

The expected results of labor activity the employees of enterprise. These results are caused by a common purpose, strategic goals of the enterprise. For each enterprise, they can range from maintaining the current state of production to reach new levels of production and gain new markets. But almost all the modern enterprises among the main

objectives of its activities allocate the getting of certain profit and reduce production costs. Achieving of strategic goals predetermined of getting results from staff enterprise. When the creating on the enterprise the modern incentive system is need to consider the relationship between personal values and motives of labor activity the employees. So, the first step towards identifying areas of improvement incentives is to analyze the motivational profile of employees. Motivational profile reflects the interaction of international experience for the incentives and institutional memory of employees of the local enterprises, that talks which priorities of methods incentives adopted by employees of modern enterprises and how it possible to change according to the new external and internal conditions of the enterprise.

As observed in investigations of modern incentive systems, in particular [1], for Ukrainian workers today the priority motive of labor activity the employees have salaries. However, it does not include that the labor efficiency depends of this motive. A.L. Yeskov notes that despite all the benefits, material incentives are not enough to motivate employees to perform tasks better and better, exercise more initiative, responsibility, entrepreneurship. In modern management is widely believed that material incentives are only supporting factors. [2] Enterprises go through the dissemination of intangible methods of incentives. Among them may allocate creating self-managed labor groups; participation of employees in the development of production processes; increasing the level of staff; development of enterprise culture; planning for career growth. Thus, the basic principle of incentives is a combination of physical and moral, individual and group approaches to determining the remuneration of employees on the basis of systematic, clear justification of criteria and procedures for evaluating the results of the staff. It is important to take into account many factors: final results of the enterprise as a whole; the individual contribution of individual employee in achieving the outcomes of the enterprise; efficiency, productivity and quality of the work. In engineering enterprises of Ukraine developed some indicators to assess the labor of various categories the employees which are taken into account in determining methods

of incentives. Besides the indicators common to all categories of staff (education, amount of expertise, experience on this or a similar position) for each group of staff should include specific indicators for assessing skills such as creativity, entrepreneurship, knowledge of production ethics, compliance with the required communication style. These indicators of staff qualifications must assess professional psychologists and senior managers who have years of experience of working with people. Moreover, the evaluation of these indicators should be conducted in the dynamics, i.e. a year later, 3, 5 years of work at the enterprise with the purpose of comparative analysis of staff development. Similar figures of staff can be successfully applied in the development of incentives systems of staff operating departments of engineering enterprises. For this necessary added in the categories of staff the workers of primary and secondary production. In assessing the results of labor the employees of engineering enterprises necessary consider the negative effects at labor activity, such as negligence, breach of technological and production discipline.

There are important criteria related to the assessment of the work effectiveness of individual units (division, brigade or shop) and the whole enterprise. It should be noted that the causes of most negative phenomena in the staff is disagreement in the values and goals of the managers and employees of the individual operating divisions. Thus, the creation and implementation of an improved system of incentives should agree common and personal goals and values of staff operating departments of engineering enterprises. Key cohesive influence on the incentive system of staff makes the culture of enterprise. Due to its development and improvement can significantly improve the effectiveness of incentives. Therefore, the phenomenon of unity cannot be achieved without establishing a general system of values and goals that would be shared by all participants of the production process.

Enterprise culture (otherwise - sociocultural, organizational culture, business culture) is a system of values, rules and norms of behavior in the enterprise [3].

Enterprise Culture should be regarded as a tool of agreement interests of the enterprise and the individual performer. More a concept of enterprise culture for the study of incentive system of staff engineering enterprises may be next. Enterprise Culture is a set of internal organizational goals of the labor and social activities, which generally provides interconnection and personal values of different categories of employees directed to the creating a motivating environment and achieving the results of the enterprise. So in any enterprise there is already culture, and to the leaders face the challenge: develop it according to established goals of the enterprise, to ensure the perception of managers and workers in all departments. Summarizing the research of domestic and foreign scholars may conclude that the basis of enterprise culture is the labor activity - the implementation of human needs within the enterprise and implementation the standards developed in the society. Work directly related with the employee's work behavior, and should not be treated separately. Enterprise Culture affects the labor activity of employee and the activity of the whole enterprise. Depending on the nature of the impact of culture on the overall performance of the enterprise can be divided into "positive" and "negative" enterprise culture. Positive culture encourages productivity of the enterprise or its development. It allows combine the people in one team to achieve strategic goals, increases productivity, to have opportunities the using of moral incentives, because based on major industrial aspirations of human.

The basic idea of enterprise with positive culture: "Together for Success". In this enterprise the workers' interests coincide with the interests of managers, there is a team focused on success. With this organization of labor activity of staff the instructions, rules and regulations that govern the behavior of employees, are not determinative, and supporting tools of stimulation [4].

Clearly, in enterprise that have consciously cultivated a positive culture, more efficient use of all methods of incentives of the staff. A positive company culture determines respectful attitude to every employee, regardless of his individual values and

needs. The norms and rules of behavior at the enterprise only called positive when they are accepted by all employees and understood as appropriate for a common cause. Otherwise introduced rules lead to significant loss of time, effort and can even bring the negative results.

Unfortunately, most of the leaders of modern engineering enterprises admired the form or do not pay attention the formation of enterprise culture. They pay attention to the trappings of enterprise culture: a clothing style, design of premises, corporate events, issue of corporate newspapers, etc.

But hardly anyone of the leaders can tell how his employees aware of the promising and even his nearest goals of subdivision, the causes of last layoffs of staff, the incentives of individual employees for success in work, the basic principles of work with customers, methods of group solve the production problems.

Thus, managers of any department or enterprise as a whole must remember that the enterprise culture is based on the concept of humanization of production and the labor of staff. This notion has confidently entered the practice of foreign enterprises. Many studies in this direction are in local researchers. Humanization of production is the creating of conditions in the production, that best consider the biosocial nature of human and contribute its full development and cause the job satisfaction [5]. Humanization of work leads to better quality of labor life, due to improved valuation work related to improving workplace organization, increasing its value by improving the moral and psychological factors of satisfaction with working conditions, rather than by monetary gain or fear of losing their jobs.

All this must be taken into account when the enterprise's management determines the main factor in the formation of incentives is the expected results of labor of employees. This factor depends on the strategic goals of the enterprise. Therefore it is necessary to clearly define targets enterprise in the future. The main purpose and main factor of competitiveness of enterprises and the welfare of its employees in the XXI century is quality. The concept of quality inevitably leads to the changes in production

management, production technology, enterprise culture, providing for the application as a global ideology that is radical improvement of product quality, production, work and life. [6]

In terms of the quality and efficiency of management the goal of enterprise can be expressed as follows: "To ensure the viability of the enterprise in a competitive environment and changes in external conditions." But the overall quality without the quality relationships is impossible. Great importance is how formally declared values agree with the real practices of the enterprise. It is important it is not that pronounced, and what is being said and done. Oral appeal to the staff help to raise their enthusiasm in the team, added the official sound the new ideas and priorities, to strengthen the credibility of the business strategy. Actions and symbols must be repeated regularly, and not only for ceremonies and special occasions.

Local researchers in the field of enterprise culture proved that the importance of culture for the enterprise is determined by many factors. In particular, A.E. Voronkov, M. Babiak, E.N. Korenev and I.V. Mazhura divide them into factors of internal and external environment. The factors of internal environment include: productivity growth, strengthen the organizational structure, the growth of human capital, the factors of the internal environment, the improving of relationships with customers, improving the stability of the enterprise. [7]

But in determining the factors that determine the value of enterprise culture, not paid attention to the value of unity existing subcultures within the overall culture of the enterprise. It is extremely important for the actual use of rules and regulations, which are incorporated in the provisions of the enterprise culture. It is under the joint subcultures may achieve the certain factors of internal and external environment for the formation of incentive system of staff.

The using of incentives of staff includes the development of creativity and increase personal responsibility of performers for the final product of the entire enterprise. Creative human capabilities (creativity) include such qualities by which one

creates something that did not exist before. Creativity is seen as a characteristic of labor activity and the creative potential of personality. Creativity consists of five types of abilities that characterize the creative potential of the subject [9].

Cognitive potential is the intellectual abilities that allow a person of knowledge technological phenomena move to the knowledge of their nature, hidden patterns, independently develop the technical innovations, critically interpret the production situation, identify problems and ways of their solution.

Shift-substantive potential is the habits, skills, ability to creatively solve problems, to set the new ones.

Axiological potential is the values, which can switch between local and empirical assessments to comprehensive systemic evaluation of external and internal factors.

Communicative potential is the moral qualities that characterize the creative ability to communicate with people of their profession and joint areas of activity.

Artistic potential is the aesthetic abilities that allow organically combine artistic inclinations and work.

To the creativity is contraindicated the manifestation of the negative aspects of a personal nature: a commitment to conformity, lethargy and unwillingness to deal with new problems, the inertia of thinking, in which previously formed idea interferes look at the subject from an unusual point of view, in an unusual aspect; underestimate the creative aspect and insensitivity criticism, fear of failure, jealousy to the more fortunate colleagues and unreasonable denial of any opinions or assumptions of concepts that do not coincide with their own. All these negative aspects can be largely overcome or weakened based organizations specialized classes of teaching creativity in terms of its organizational, technological and psychological aspects [9]. Different kinds of creative activities are important features due to the subject of the search, the nature and content of tasks. They are closely interrelated and interact, contributing to their enrichment and development. Whatever kind of creativity we have not considered, it is not possible without the creative decisions related economic, social and legal issues.

Management of domestic engineering enterprises pays more attention to knowledge management, the development of professional competence and literacy of employees. Knowledge management or professionalism that the enterprise creates, acquires and disseminates knowledge themselves, turning them into trained employees are the main source of acquiring competitive advantages. Access to knowledge can be achieved through the use of information systems and databases containing information about the advance experience. The trust and teamwork are basic conditions for knowledge management.

Those enterprises that are looking for new ways to attract employees and begin to use the creative approaches in their work, they look at art as an opportunity for their business. As noted in the Association commercial sponsorship of art, "firms that look to the future, wants to use creativity. They want to develop in their employees the creative streak (intuition, instinct, comprehensive approach to the issue) at the level of business logic "[10].

Domestic enterprises also come to understand that creativity and art is unrealized potential development of incentives and production in general. Use this reserve can actually all engineering enterprises with the appropriate infrastructure in the country, region or city. This incentive is more expedient to influence the motivation of labor activity the employees of the enterprise, operating in a stable economy, at least - an economy in recession. And its partial use possible, and sometimes it is necessary in order to maintain a decent standard of general culture of staff the enterprise and the conditions of crisis economy as well as the social policy of the enterprise.

As already mentioned, the main goal and the main factor of competitiveness engineering enterprise and the welfare of its employees under current conditions is humanization management. Accordingly, in the development of incentives of staff must be kept the trend of relative increase in social benefits and payments in the overall incentive system. Developed social policy indicates that the enterprise's strategic goals

were not only to maximize profits, but also social welfare officer, the development of his personality. [10]

Under the modern conditions, management should reward people who take a risk and encourage people to ensure that they tied their future to the transformations of the enterprise. Willingness of management to preserve the social security of staff, the development of culture, creates a sense of satisfaction, some assurance of gratitude and a desire to work creatively and effectively to achieve common goals.

Summarizing the experience of domestic scholars and practitioners include the following system requirements incentives: clarity and concreteness, a clear definition of competency, the availability of objective evaluation of results, matching material and moral incentives for individual performance of the employee, the removal of restrictions on raising incentives, accounting the importance, the emphasis of different types of work for the enterprise in determining bonuses, levels promotion of equal difficulty and responsibility in different sections of the enterprise (it is the basic pay and the principles of enterprise culture). Significant impact to the improving the effectiveness of incentives, but at the same time and production have the moral incentives. But nowadays they are not used on the domestic engineering enterprises. In particular, in the Ukraine is largely lost incentives to work, which is formed in the human sense of inner satisfaction (interest in the process of work, involvement in a common cause). In a crisis, these economic incentives may seem inactive. But we must remember the phrase "divide and possessed." So, turning to the individualization of labor should be limited if domestic producers do not want to ever come out of the global market economy. In addition, the head-leader who promotes the company a positive culture from with the interaction of different subcultures of staff enterprise must possess the skills in change management, namely the management changes in the culture of the enterprise.

Thus, the system of incentives, consisting of domestic engineering enterprises should consider the influence of many factors of external and internal environment.

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**THE METHODS OF PRODUCTION INFRASTRUCTURE
REORGANIZATION OF A MODERN MANUFACTURING ENTERPRISE**

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Production infrastructure which performs a servicing function plays an important role in the effective work of a manufacturing enterprise. Nowadays servicing at the majority of manufacturing enterprises is mainly performed by production infrastructure units. This often leads to serious unnecessary expenses and insufficient quality of servicing. Inefficient functioning of the manufacturing company's production infrastructure may cause decline in the efficiency of production and the competitive ability of the manufacturing enterprise.

Nowadays the complexity of work involving production servicing, which has resulted from structural changes in equipment, concentration of manufacturing operations, usage of complicated systems of management, etc has grown. These changes in the production infrastructure's role and content turn it from a subsidiary unit into a major unit and demand new approaches in the forms and methods of a manufacturing enterprise's service management. For this reason, the production infrastructure of a manufacturing enterprise needs further study and development as an element of a manufacturing system.

This justifies considering the development of an enterprise's production infrastructure as one of the sources of an enterprise's economic development.

Within the framework of the functional approach, a manufacturing enterprise can be seen as a system which is characterized by a set of interrelated functions. This allows for using the functional approach to study the enterprise and its inner structure. As it is known, servicing of production is made by performing the functions of a direct service: repair and management of equipment, transport service management, storage facilities

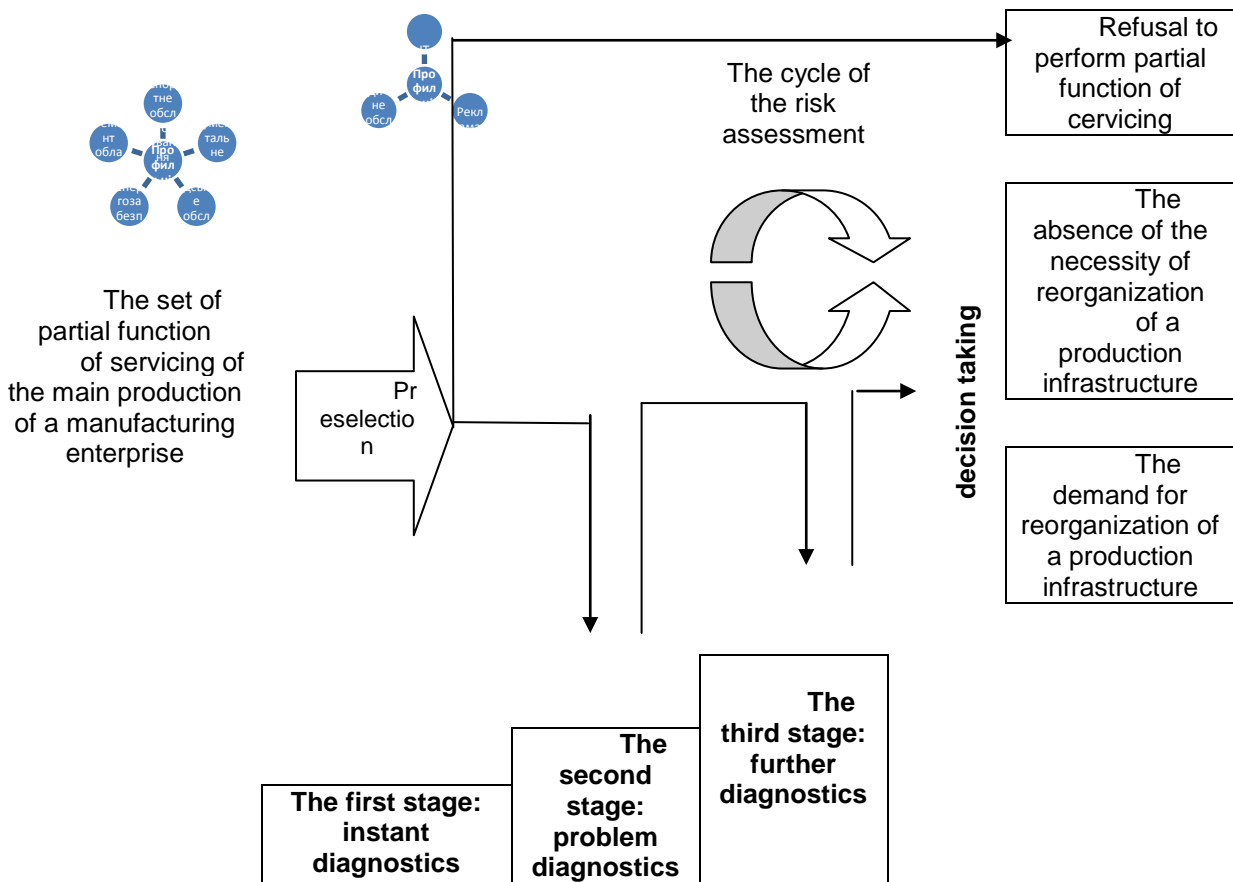
management, power supply management, communications facilities, and tooling backup. All these functions are part of the general purpose of a manufacturing enterprise's production servicing.

The reorganization of an enterprise's production infrastructure is seen as a process of work allocation connected with the servicing of the main production. Allocation is made between the subsidiary or servicing departments of an enterprise and an outsourcer, as well as between an enterprise's subsidiary or servicing departments and product-oriented departments of the main sections. This allocation improves the quality of servicing and reduces expenses associated with performance.

The reorganization of an enterprise's production infrastructure is performed with the help of different methods. The method of reorganization is seen as a complex sequence of well-grounded organizational reassignments in the work of the production infrastructure unit. These organizational reassignments allow an enterprise to lessen the quantity of work in servicing the main production due to the refusal to perform them or delegate them to some other structural units of an enterprise or outsiders.

The choice of which functions to reorganize must be based upon the results of an analysis that determines the quality of each aspect of the production infrastructure during a defined period. The stages of analysis of the quality of the partial functions and their expected results are shown in Picture 1.

The aim of the instant diagnostics is the pre-selection of partial functions of servicing for further diagnostics (the first part of the instant diagnostics) and defining the character of the organizational reassignments in the production infrastructure – natural, formal or recessionary (the second part of the instant diagnostics). Instant diagnostics show the influence of the different production infrastructure units on the work of the overall production. Diagnostics analyze and show unproductive time and flaws in the main production, expenses for supporting units of the production enterprise, and the efficiency of number of people on the staff.



Picture 1. Stages of quality fulfillment service partial functions of primary production of industrial enterprises

The diagnostic results of the production infrastructure’s work and its interaction with the main production are not only seen as methods of substantiation for the production infrastructure reorganization, but also as data showing orderliness in the work of the production infrastructure units. This data provides information on the long-term efficiency of production infrastructure units through the positive coordinated development of key spheres of the infrastructure’s activities (engineering and manufacturing, professional, administrative). Diagnostics evaluates the current work of the production infrastructure units. The data of the diagnostics helps to define the quality of serving performed by the production infrastructure units of a manufacturing enterprise. Integral evaluation is defined by the results of benchmarking the data of the production infrastructure unit under the analysis. Benchmarking is one of the most

modern methods of evaluation of a real situation at an enterprise and provides opportunities for enterprise development [2]. This method uses a comparative evaluation of the system's effectiveness.

The results of the diagnostics shows the quality of performing functions under analysis and the positioning of the unit within the production infrastructure in the matrix which defines the character quality of the organizational reassignments (pic.2).

The quality of performing of the partial function, grades	High (more than 3 grades)	Area 1 Administrational reorganization	Area 2 Natural reorganization	Area 3 Natural reorganization
	Medium (from 3 to 4 grades)	Area 4 Administrational reorganization	Area 5 Administrational reorganization	Area 6 Natural reorganization
	Low (less than 3 grades)	Area 7 Recessionary reorganization	Area 8 Recessionary reorganization	Area 9 Recessionary reorganization
		Low (less than 3 grades)	Medium (from 3 to 4 grades)	High (more than 4 grades)

The influence of the microenvironment of a manufacturing enterprise on the quality of performing the partial function of servicing, grades

Picture 2. Matrix for determining the nature of organizational changes in manufacturing infrastructure

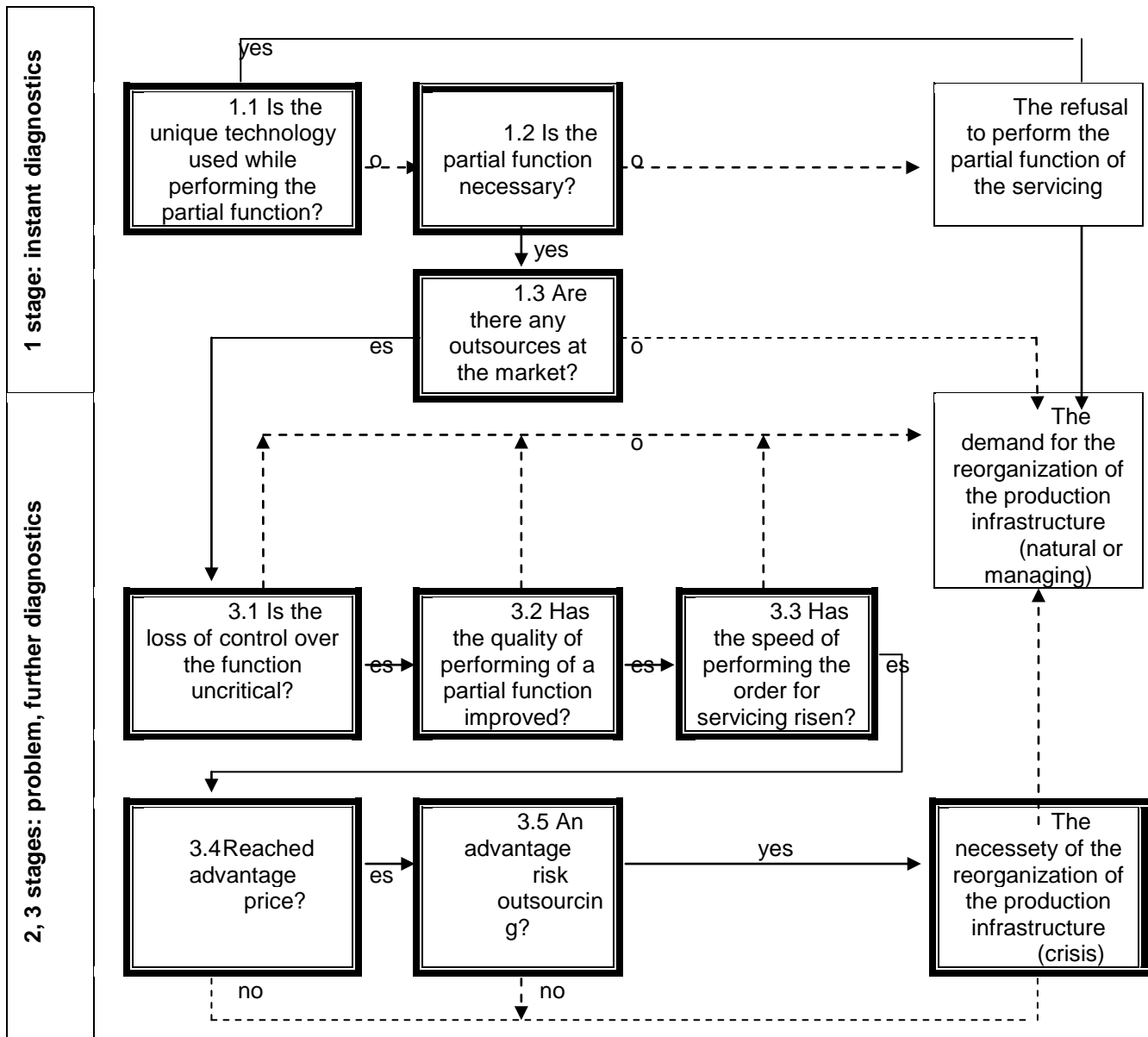
The results of further diagnostics on the performance of servicing partial functions support the results of the problem diagnostics. They give grounds for making the final decision for the reorganization of production infrastructure and its method.

The cost of performing the servicing function within the enterprise versus with the help of another organization is compared in the further diagnostics. The cost of the liquidation of a unit of the production enterprise is also defined (if outsourcing of the partial functions of servicing is involved during the reorganization). Furthermore, the demand of the additional investment for improving the quality of performing the work/services using their own resources (if the performing of the partial function of the

servicing is done by one of the units of an enterprise according to the reorganization) is defined.

The algorithm for making a decision as to the reorganization of the production infrastructure of manufacturing enterprise is given in Picture 3.

The results of the research helped to form the fundamental basis for an economic justification advising product infrastructure reorganization at a manufacturing enterprise. The research results also revealed the basis and best choice of method for performance.



Picture 3. The algorithm of making a decision as to the reorganization of the production infrastructure of servicing "Energomashstetsstal" (the example of a repairing function)

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Loyalty As A Basis For Creating Partner Relations In Small Businesses

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Introduction

Under Russia's entry into the World Trade Organization (WTO), Russian manufactures, small and micro- businesses are facing the following urgent issues: 1) market niche and existing client holding; 2) attraction of potential clients; 3) foreign companies' entry into the Russian market, weakening the position of small and micro-businesses and threatening their very existence; 4) the necessity for holding positions at the existing markets; 5) possibility of lowering costs; 6) strive for profit maximization; 7) client retention through their complete satisfaction; 8) the necessity for expanding a

client base; free access to new markets (markets of partners); use of partners' managing, marketing, manufacturing technologies. As far as small and micro-businesses are concerned, a possible solution of the problem may deal with their partnership and alliance. There are a number of reasons that make sense of such alliance and partnership for domestic small and micro-businesses in comparison to other tools to resist growing competition under the current economic situation. Firstly, there is a regulatory system stipulating a procedure of partnership. Secondly, these tools are being actively used in international practice, and they have already proved their efficiency.

The analysis of theoretical concepts and approaches has shown enough attention is paid to the issues of institutional interaction of various market participants; nevertheless, there are extremely few papers devoted to the problem of loyalty creation (particularly in partnership of small business structures). Loyalty on B2B market is closely connected with reliability and precision, ability to evoke trust and practical reality, safety and presentability, power of conviction. Loyalty is impossible with deceit, trickery, lie. We understand loyalty as a new philosophy of doing businesses and a strategy that allows gaining and keeping trust of clients, personnel, partners in the process of creating mutually profitable partnership based on positive attitude of its participants to each other.

The main idea of the process of creating partnership with customers, personnel, business partners is to offer them a bit more than a simple product or service, which is to offer satisfaction of their needs. Thus, the mechanism for creating loyal relationship with a close or distant internal or external environment for small business structures is based on both a peculiar positive attitude of the company to its clients (customers, personnel, partners) and satisfaction of customer preferences.

Algorithm of marketing strategy realization in dairy plants

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Annotation

The algorithm of marketing strategy realization in a dairy plant has been built, which enables to trace the succession of actions concerning the efficiency of marketing strategy realization in dairy plants.

Key words: marketing strategy realization, elasticity of sales reaction

Introduction

Basic tasks of the marketing strategy realization in dairy plants are the following [3]:

- to determine the demand prospects for the dairy produce;
- to determine the sales possibilities of raw materials and the produce to the final consumer;
- to balance possible produce volumes with the available capacities and technologies;
- to work out the measurements of possible reconstruction and technical re-equipment;
- to determine investment resources and their sources;
- to ensure the stability of a labour collective social position;
- to ensure wages and salaries, labour productivity, working positions and social tasks arrangement.

Almost all the companies face with the problem connected with the estimation of the optimal advertising budget that would enable to receive a hundred percent return on the advertising. Any deviation from the optimal cost leads to the inefficiency. With a less budget a company receives less profits from sales, therefore not all consumers are

well-informed about its goods and services. With a bigger budget a company just wastes some money as all consumers are well-informed and additional costs are not necessary. In favor of a bigger budget serves the fact that the aim of advertising is not only to inform the consumers, but also to remind and persuade.

One of the tasks to be solved every year is to define a company's costs limit on marketing communications, i.e. the advertisement and other means of communication with the market enabling to inform the potential consumers about the characteristics and attractiveness of a firm's goods and services. The issue of that how much to be spent on these aims arose together with the advertising as it is. A famous phrase belongs to Henry Ford, who once said that "I know exactly that half of the money spent on advertising I wasted, the only thing I don't know is which half".

It is necessary to discuss possible approaches to substantiate the costs limit on marketing expenses that should bring the increase of profits at least no less than the amount spent on this expenditure. Better than this can be the situation when profit markup exceeds the company's costs on advertising: only then it is possible to speak about the efficiency of advertising activity of an enterprise. It happens very rarely when advertising covers its costs within a year. However, it creates the popularity of a company at the marketplace, forms trust to its brands and helps remain on the market for many years. That's why when advertising is considered as costs reimbursable within a year, they present too strict financial charges and consider such cost cut to be reasonable accordingly. Though it is considered to be a mistake as advertising cost cut inevitably leads to product awareness decrease, switch of consumer attention to other brands, and, eventually, to brand sales decrease that saved on advertising.

Exactly this demonstrated the unsuccessful experience of Russian Baltika Brewery that in 2002-2003 started to economize on advertising considering that its brand has already been well-known among the consumers. As a result of such an economy, the company's share on the beer market fell almost twice as much, and it lost its leading position. In order to compensate the expenses, the company had to increase its

advertising costs almost twice as much in 2004 having become one of the biggest advertisers in Russia.

The main mechanism of decision making as to the scope of advertising budget is the analysis of marginal economic indices, i.e. a firm needs to spend additional costs on advertising of any trade mark until the amount of these costs starts to exceed the amount of additional costs, receiving which is prearranged by these expenses. Since this mechanism is possible to apply to the other marketing elements (sales promotion, personal sales, product distribution scheme and pricing mechanism), so such an approach will enable to establish an optimal budget for all categories of marketing costs.

Review of basic sources

It has been empirically established that the elasticity of sales reaction to price decrease in average in several dozens times exceeds the sales elasticity as a result of advertising expenses increase. Consequently, the conclusion can be made that in a number of cases product price decrease will be more effective than advertising expenses [1].

This statement is fair until such a state is reached when product advertising is more effective than any other marketing action. Difficulties with practical implementation of the analysis in terms of marginal economic indices are connected not only with the necessity to take into account other marketing actions of a firm and competitors' behavior, but also the change of real market environment. Besides that, most frequently sales volume depends not on the amount of advertising costs, but exactly on the way the company spends them. Generally, sales volume is the result of the whole company's activity in marketing and sales promotion. It also depends on the competitors' activity, as well as economic, climatic and social factors [2].

Theoretically, there are two ways of difficulties overcoming connected with the economic indices analysis [3]. Great number of companies estimate their advertising budget in the simplest way: they just take into account how much was spent on advertising in the previous period. Sometimes this amount increases depending on the

price inflation of the advertisement placement in different mass media. Such inertia doesn't correspond with the current competition level when it is necessary to eliminate inefficient costs along with constant marketing budget cutting [3]. The second opportunity consists in the analysis of available data by marketers in order to find the feedback function relating the advertising costs and sales volume. After that the curve shape can be defined and its analytical form. Then it can be effectively used to define the optimal level of advertising costs [4].

The argument proving the benefits of exactly such an activity lies in the fact that even in case when the obtained result isn't ideal, it will, nevertheless, be possible to consider it as a real benchmark for one's actions and relax by that because the method, based on theoretical argumentation, has been used. There are several simple mechanisms of decision-making used by many firms when estimating advertising budget. The main reasons for the practical application of these mechanisms is that the budget estimated in such a manner is unlikely to be ideal.

It is a well-known thing that before spending a great deal of money on marketing it would be reasonable to realize whether it is effective or not. The level of marketing costs is usually used to compare the companies and to demonstrate how much money they invest in this sphere. Therefore, marketing costs are usually considered as a percentage of sales volume. Thus, one of the empirical rules consists in defining a percentage from the sales volume [5]. The basic level, in relation to which this percentage is calculated can serve to calculate the data of obtained sales volume in the past, is the forecast of the sales volume in the future, and of the company's market share.

One more widely used way of advertising budget distribution is in the comparison of the firm's advertising costs with those ones of its competitors'. The logic of such behavior lies in that the collective mind of the branch top managers can't be false. Moreover, any sharp advertising cost increase can cause the beginning of the "war" among the competitors. However, in this case there is no guarantee of correct expenditure on advertising means. If the firm copies its competitors' example, it may

find itself in the well-known situation when one blind man leads another one, which will, eventually, lead the firm to the complete collapse.

Large majority of big advertisers use the method of advertising budget estimation based on set aims and objectives [6]. According to this method we should, first of all, clearly define the main aim. For example, awareness increase by 40%. Further the tasks to be solved are detailed. For example, 3 times increase of the time for advert contact with the target audience. Actually, the method supposes the relationship of cause and effect between the advertisement and sales volume [7].

The disadvantage of this method consists in not clear relationship between the final task and sales volume, as well as in the difficulty to estimate the influence extent of the advertising mediums on the audience. And, finally, the method of advertising budget estimation after conducting the experiments in the real market environment is the most accurate for the assessment of the relationship between sales volume and advertising. It is a complicated task to estimate the advertising budget scope flawlessly.

It is a rare case when, by estimating advertising budget scope, a precise and reliable concept can be obtained, therefore, its scope must be estimated, at least, by means of two methods. Final scope of advertising budget is based on consecutive approaching to the authenticity by means of the research results' comparison by different (particularly two) methods. As basic methods let's consider the aims and objectives method and the expert "method of questions". These methods proved themselves very well in different situations: the first brand in a new product category, a new brand in the existing product category, the stable brand in the existing category.

The aims and objectives method is based on the buyer's reaction stages. It requires thorough and competent assessment of all the buyer's reaction stages (it includes contact with the advertisement, information processing, communication effect and brand positioning for target buyers) [8].

It is advisable to focus on a special way of turnover expenses, which we are to face with, when retailers or distributors obtain new job lots, it is deduction for the location

[9]. These deductions can be either one-time cash payments or free products or special discounts.

Precise conditions of the deductions paying off for the location assignment allow to define whether they make up fixed or variable costs or their combination.

Understanding of the difference between fixed and variable costs can help the companies take into account relative risks connected with the alternative marketing strategies. On the whole, the strategies entailing variable costs are less risky because variable costs remain lower in case when the sales don't justify expectations.

Problem setting and principle material summary

For time lines approximation (period 2008-2011) of sales and marketing expenses by means of a logistic curve, let's find the value of potential sales for each dairy plant. With this aim let's estimate the level of maximum possible consumption of dairy products in Kyiv region in 2008-2011, as the product of average maximum consumption level of dairy products per capita multiplied by the population of Kyiv region. Maximum potential sales for the enterprise will be defined as the product of maximum possible consumption level of dairy products in Kyiv region multiplied by the potential market share of the dairy plant.

The sales function is considered depending on marketing expenses $z(m)$ and the concept of marginal sales level z_M has been introduced, which depends not only on the enterprise capacity, but also on demand for the product, which, in its turn, depends on optimal marketing strategy. Also initial sales value has been presented $z^{(0)} = z_0$ meaning sales without marketing efforts, i.e. product marketing by itself without strategic marketing.

The elasticity of sales function without marketing expenses is considered; the numerical intervals of marketing expenses elasticity for every enterprise have been discovered. Figure 1 represents main calculations of the sales modeling depending on

marketing expenses with the logistic curve and the elasticity intervals for the sales function of the enterprises (E1, E2, E3, E4) in 2008-2011.

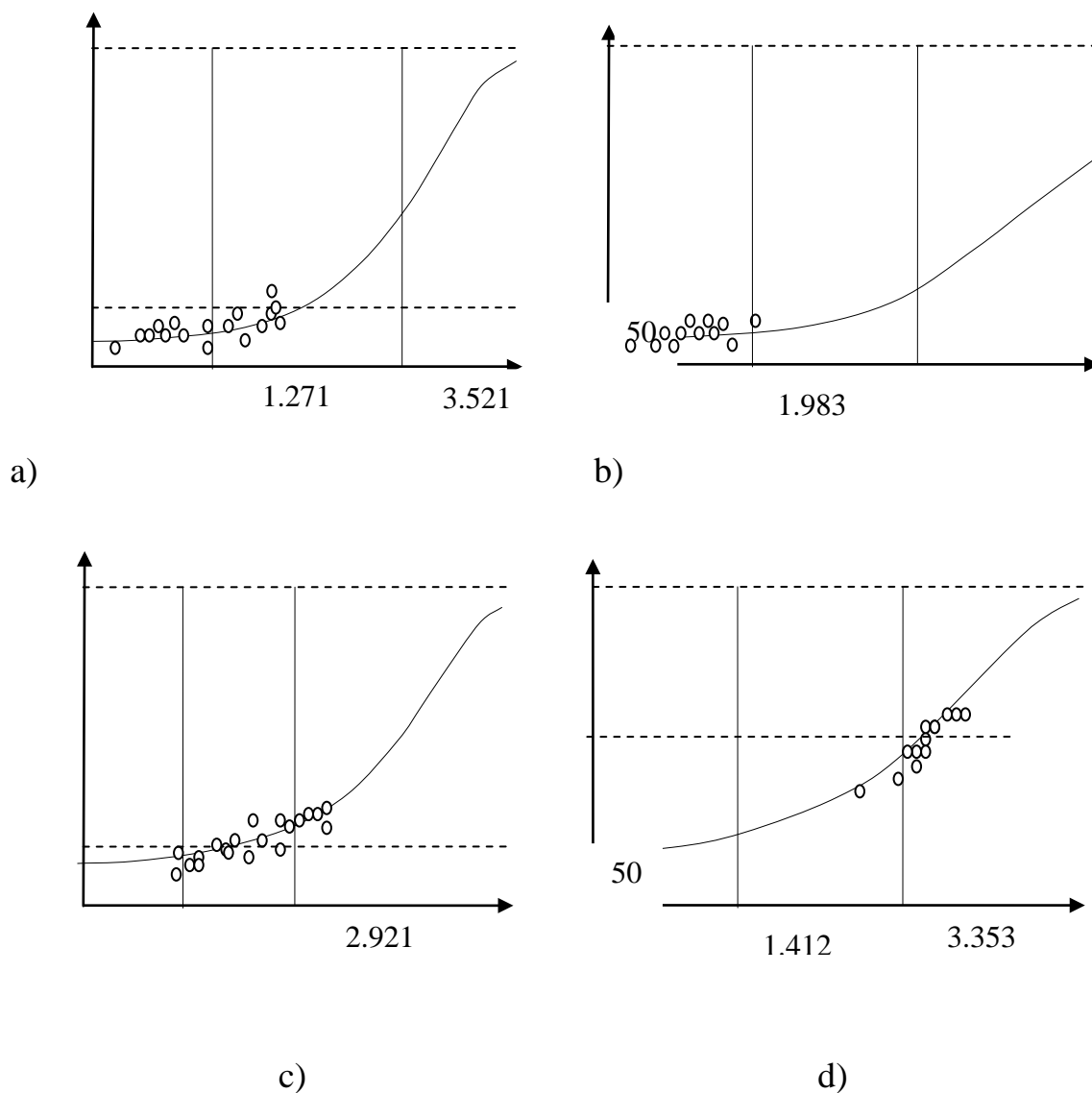


Fig.1. S - sales curves and elasticity intervals (a) E1 (b) E2 (c) E3 (d) E4 in 2008-2011years

As the figure shows, E1 has entered the elasticity interval, E2 has approached to the lower limit of the interval. The best result has got E3, which mainly spent its money on marketing within the elasticity interval framework.

Concerning E4, the figure shows that marketing expenses overstep the upper limit of the elasticity interval causing waste of marketing expenses.

It should be mentioned that realization of marketing activity in certain succession is performed in correlation with complex marketing plan (program). The display of planning, while implementing marketing measures, can be development and realization of marketing program which factually represents the general plan and determines the content of all other enterprise's plans.

At the same time, once marketing aims have been formulated and the strategies defined, it is time to implement them. In order to obtain desirable results, it is necessary to plan real actions. Mainly it means making a list of different marketing measures which the enterprise employees try to implement daily.

Marketing strategies realization is a complicated process because while planning initially it is not always clear which one of the strategies is the most effective and will help achieve set aims. Thereby marketing managers analyse the results of implemented measures and try to forecast the consequences in the future.

In order to function accordingly under marketing conditions, it is important to obtain adequate information prior and after making decisions. There is a good deal of reasons why marketing information should be collected while developing, implementing and reviewing the firm's marketing plan or any of its elements. It is not enough to base on intuition, top managers' judgements and the past experience.

Figure 1 presents the process of marketing strategy realization.

Marketing research should be considered as a part of constant valid integrated information process. It is necessary for the firm to develop and use the system of permanent environment observation and store the data in order to analyse it in the future.

It should be noticed that successful realization of the developed strategy is possible while using internal marketing at the enterprise. The autonomous team work, built on the minimum concretization principle, will be an important condition for the application of internal marketing instruments.

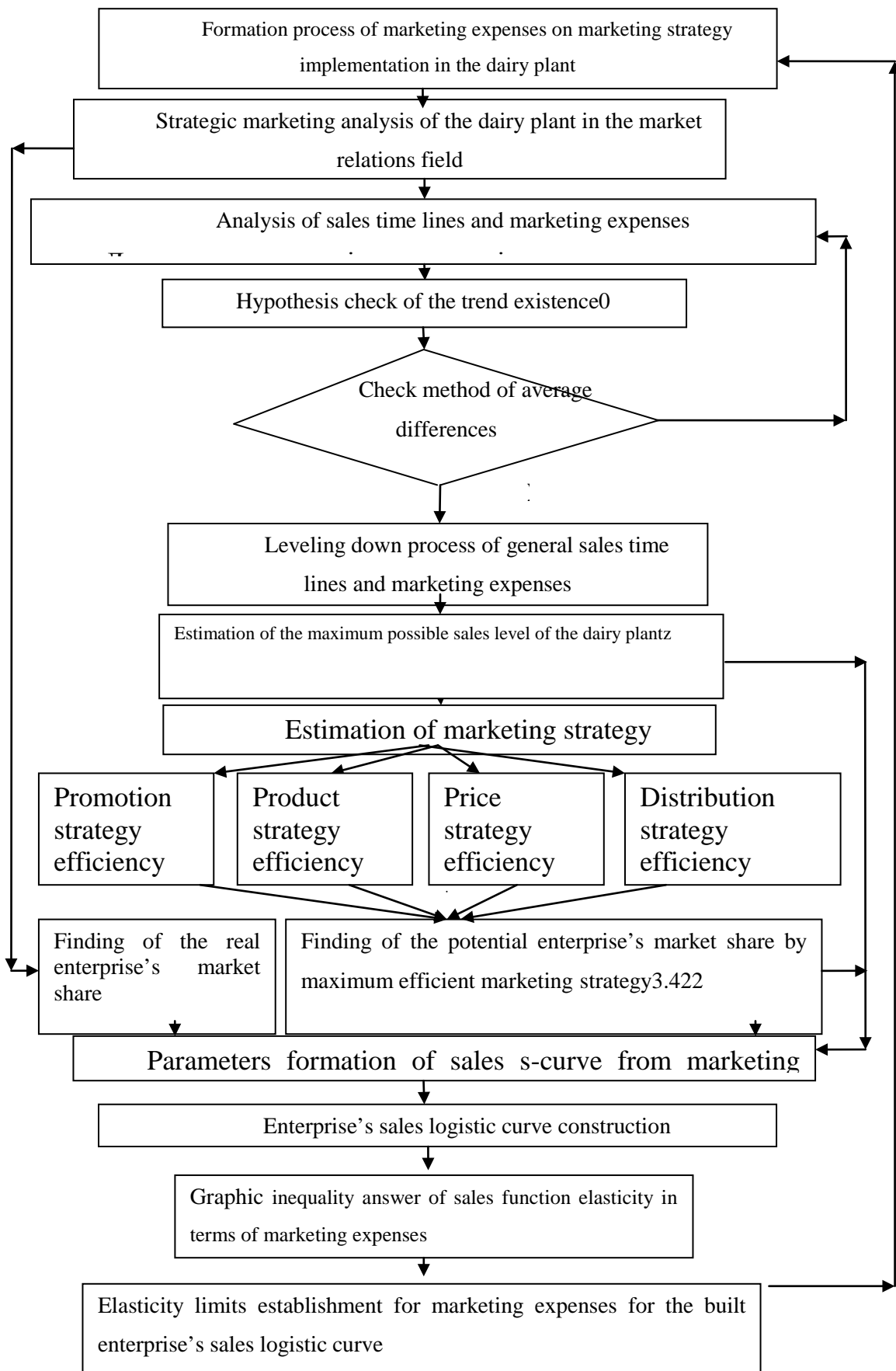


Fig. 2. Marketing strategy implementation plan in the dairy plant

Figure 2 demonstrates basic software products used for marketing research in dairy plant. This software best of all corresponds to the sphere of set strategic marketing tasks.

Table 1

Software products used for marketing research in dairy plant

Tasks sphere	Software
Conduction of dispersal analysis, co-variant analysis, correlation analysis, regressive analysis, discriminant analysis, factor and cluster analysis, result interpretation of marketing research data analysis.	“Best-Marketing”. Marketing Analytic (Analyzer, Predictor, Geo). SPSS (program CORRELATIONS, DISCRIMINANT, FACTOR, CLUSTER). SAS (CORR, DISCRIM, PRINCOMP, CLUSTER, FACTCLUS). Minitab (Multivariate function), Excel.
Problem study, mode selection of task determination, evaluation of scale reliability.	Marketing Expert, Lotus 1-2-3, Excel. Application of Internet capabilities for research conduction
Scale application evaluation, statistical data correction, selection of data analysis strategy, hypothesis formulation and check.	Excel, Minitab, EZWRITER (CfMC).
Preparation of final scales variant, preparation of field personnel, personnel work control, interpretation of marketing research results, report structure elaboration.	“Best-Marketing”. Marketing Analytic. Marketing Expert. «Касатка». Excel. SPSS (REPORT program). Minitab (Graph function).

Thus, management of the enterprise's economy and finance is impossible without effective marketing strategy realization.

Conclusions

Efficiency increase of marketing strategy implementation of dairy plants requires solution of some tasks coming out by means of following the extended model of marketing strategy implementation in the dairy plant. Thus, the following conclusions can be made: the algorithm of marketing strategy realization in the dairy plants has been built, which enables to trace the succession of the activities concerning efficiency increase of marketing strategy realization in dairy plants. Basic software products, used in marketing research in dairy plants and best of all correspond to the sphere of set strategic marketing tasks, have been presented.

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J11313-357

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**THE INVESTMENT FINANCING OF THE EXTENDED
REPRODUCTION OF MATERIAL AND TECHNICAL BASE OF
ENTERPRISES IS IN THE AGRARIAN SPHERE OF THE UKRAINIAN
ECONOMY**

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1. Actuality of problem

Problem of financing of reproductive processes materially - technical base of enterprises of agrarian sphere of economy of Ukraine is acquired in modern terms fundamentally by new, strategic status. A world production, which have the exhaust system of the financial providing of recreation of the fixed assets, is characterized today by the rapid increase of scales of production, deepening of branch differentiation and international division of labor, development of processes of specialization and cooperation, intensifying of international competition and sharp increase of competitiveness.

Revolutionary development of methods and forms of the financial providing of investment processes, fixed assets sent to the recreation in a world and Ukrainian

economy, the increases of scales and intensity of financial activity in an investment sphere need a study and mastering of international experience, making and introduction of adequate modern reality of going near the decision of problem of deficit of financial resources that head for investment necessities.

In the conditions of forming of economies of new type process of financing(financial providing) of recreation materially - tested the technical base of enterprises of agrarian sphere substantial deformations - for the use of depreciation decrees it was not succeeded to provide a simple recreation even, that is why a search of alternative sources of capital investments is the issue of the day, that defined direction of this research.

A main problem that prevents to the active technical updating of the fixed assets in an agricultural sector is a considerable lack of money that can be pointed at providing of this process. In particular, on the estimations of A. Heyduckskogo, modernisation of machines and tractors park of the agricultural setting needs capital investments a size at least 7-7,2 billions of euro [4].

On the enterprises of agrarian sphere as material basis of any productive process facilities of labour, that characterize the technical and economic level of development of society and come forward as a necessary element of production, turnover and grant of services, come forward, first of all. Totality of the applied facilities of labour acquires the economic form of the fixed productive assets. Examining the fixed assets, it should be noted that the fixed productive assets are part of constant productive capital, that comes forward in form facilities of labour, wears out gradually(during many productive cycles that recur), not changing the natural form, carries the cost parts on the made product.

In economic literature theme the financial providing of recreation of the fixed assets of enterprise occupies the far not last place. The Ukrainian scientists - economists paid attention this theme: Andriyчук V., Babich V., Balabanov I., White whale Vigovskaya M., Zavgorodniy V., Tkachenko N., Furman A., Paranchuk S., Parhomenko

V., Plaksienko V., Yarema V., Bough L. and other. Special attention is deserved by labours through question of essence of depreciation and her influence on proceeding in the fixed assets, that was examined in works of such home scientists, as Aleksandrova M., Andriychuk V., Vigovskaya M., Gorodyanskaya L., Dovbush G. and other.

The aim of this research is determination of effective approaches in relation to determination of alternative forms of the financial providing of recreation of the fixed assets of enterprises of agrarian sphere of economy of Ukraine in the context of both globalization and integration processes, so to the presence of new quality factors of the economy growing.

2. Basic text

The extended recreation is a systematic increase of production of agricultural goods, that gives an opportunity not only to provide the attained level of development of society but also produce additional funds and articles of consumption. In agricultural enterprises the extended recreation can take place in two forms - extensive and intensive. At the extensive recreation of expansion of scales of production comes true due to bringing in of additional resources (increase of sowing areas, population of cattle, labour resources and other) at an unchanging technical level. An intensive recreation envisages the increase of production of agricultural goods on the basis of increase of the labour productivity, that is provided by perfection of technique, technology and organization of production, introduction of achievements of scientific and technical progress [1].

The feature of process of recreation in agriculture is that considerable part of capital goods is recreated in agrarian enterprises in a natural form. Part of agricultural produce does not acquire a commodity form here, remains in an enterprise and enters into a new cycle already as capital goods. It is seed, forage, sapling of cattle, bird, organic fertilizers and other products. With development of scientific and technical progress part of these capital goods diminishes, however their economic value and influence grow on efficiency of agricultural production.

The extended recreation in agriculture takes place at absolute reduction of the concerned labour resources. All volume of increase of gross products is provided by the increase of the labour productivity. For the further increase of production of agricultural goods it is necessary to carry out corresponding measures in relation to quality alteration of material and technical base of agricultural enterprises. The extended recreation in the conditions of increase of level of capital- and energy – labor ratio of workers requires the permanent increase of amount of skilled shots, strengthening of principle of the material personal interest in the increase of the labour productivity [3].

Most proprietors of agricultural enterprises refuse to inlay the got incomes in providing of the extended recreation of the fixed assets, thus destroying these resources in other, more profitable sectors of economy. To our opinion, imperfection of existent legislative base, agricultural enterprises function in that, assists development of such processes, in particular, absence of the legislative providing of favourable terms of the extended recreation of active part of the fixed assets on innovative principles on condition that financing of such processes will take place due to, for example, the retained earnings of enterprise.

Statistical data testify to forming of positive tendency in relation to the increase of cost of the fixed assets agricultural enterprises both on Ukraine and the Dnepropetrovsk area (table.1). It is possible to establish, that in 2010 comparatively with 2005 the cost of the fixed assets of agricultural enterprises of the Dnepropetrovsk area grew on 65,2%, while on Ukraine this index less than and folds 49,1%. It is however necessary to mark reduction part of the fixed assets in their combined cost, both on Ukraine and for areas accordingly on 4,3 p.p. and 2,2 p.p., that is explained by a substantial difference in the rates of height of the fixed assets both on the whole on Ukraine(521,0%) and area(514,0%) and industries of agriculture : on Ukraine 149,1%, on the Dnepropetrovsk area 165,2%. The implicit is remained by the necessity of increase of sourcing of the extended recreation of the fixed assets of agricultural enterprises of area. Without regard to that the volumes of investments in the fixed assets grew almost in 2,5 times during

2005-2010, the cost of the fixed assets put in the operations of new grew only on 38,7% at reduction of rates of their introduction.

Table 1

Basic indexes of presence and motion of the fixed assets of agricultural enterprises are on Ukraine and Dnepropetrovsk area for 2005-2010, in actual prices on the end of year*

Index	2005	2006	2007	2008	2009	2010
Ukraine						
Total worth of the fixed assets on Ukraine, billions UAH.	1276	1569	2047	3150	3904	6649
in agriculture, billions UAH.	76,034	75,511	78,978	95,88	103,187	113,388
Specific gravity of the fixed assets of industry is in a total worth, %	6,0	4,8	3,9	3,0	2,6	1,7
Dnepropetrovsk area						
Total worth of the fixed assets on Ukraine, billions UAH.	136776	159289	194092	263677	341076	702986
in agriculture, billions UAH.	4470	4567	5456	6287	6518	7383
Specific gravity of the fixed assets of industry is in a total worth, %	3,3	2,9	2,8	2,4	1,9	1,1
It is put in an operation the fixed assets, millions UAH.	486	397	536	763	702	674
Index of to previous year	x	0,8	1,1	1,4	0,9	0,96
Degree of wear of the fixed assets, %	49,5	48,4	50,5	49,4	47,7	47,1
Investments in the fixed assets of agriculture, millions UAH.	389	454	648	974	674	926
Index of to previous year	x	1,2	1,7	1,5	0,7	1,4

*Sources: [10,11, p. 86,87; 19, p. 60,63, 169] but own development of authors

Taking into account limit nature of volumes and sources of forming of own financial resources and necessity of maintenance of continuity of reproductive processes in relation to the fixed assets of enterprise, an important enough value acquires one of alternatives is the investment financing.

The investment providing of the extended recreation of the fixed assets of enterprises of agrarian sphere is the system of forms and principles of management of agricultural enterprise a capital, related to bringing in, placing and use of financial resources of enterprise in accordance with tasks to development of enterprise in the future [5, 8].

In the conditions of present time sharply the question of bringing in of private capital appears in an agrarian sphere for updating and modernisation of the fixed assets. Will consider one of types of the private investing is investing due to creation of institute of the general investing, activity of that is regulated by Law of Ukraine "On the institutes of the general investing(ration and corporate investment funds) " [6].

The primary objective of creation and activity of institute of the general investing is adjusting of relations, that arise up in the field of the general investing, and providing of guarantees of ownership rights on securities and protection of rights for the participants of fund market.

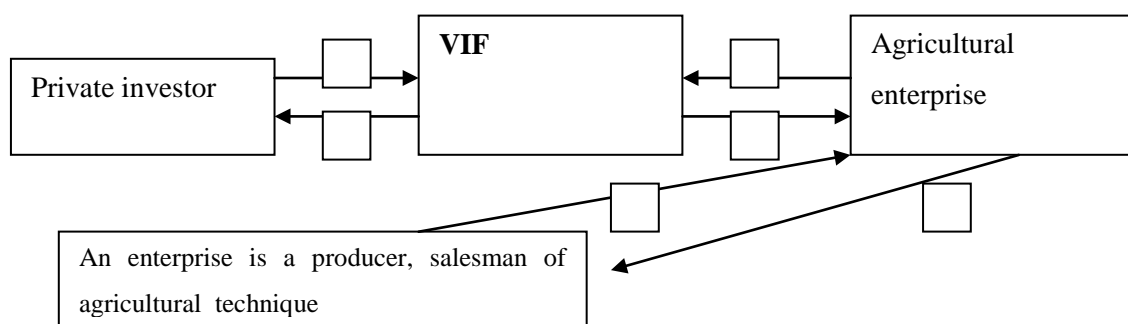
The institutes of the general investing unite individual investors and thus give an opportunity to score advantages them from investing as a result of concentration of financial resources. Such activity substantially influences on fund market development, providing him dynamic development and high level of liquidity.

A ration venture investment fund shows a soba one of varieties of institute of the general investing.

A ration venture investment fund(farther VIF) is totality of assets that belong to the investors on the right of general partial ownership. VIF is created by a company on the management of assets for realization of operations with the real estate, securities, bank deposits and other

VIF is not a legal entity and actually presents from itself unprofitable organization. Profits are got VIF from investment activity and its passive profits, not imposed a tax by an income tax [9].

Ration investment fund can give out credits(loans) to the structures in charter fund of that he has part. At delivery of loan of VIF a sum of percents is after indicated by a debt obligation belongs in the complement of gross charges of enterprise. VIF carries out emission of investment certificates. VIF is created on a certain term and has minimum requirements to the structure of assets. Chart of receipt of money for updating of material and technical base of agricultural enterprise, when a private investor is a joint owner of agricultural enterprise brought around to pic. 1.



*Picture 1. A chart of financing of the extended recreation of the fixed assets is due to investment money of paying agricultural concern**

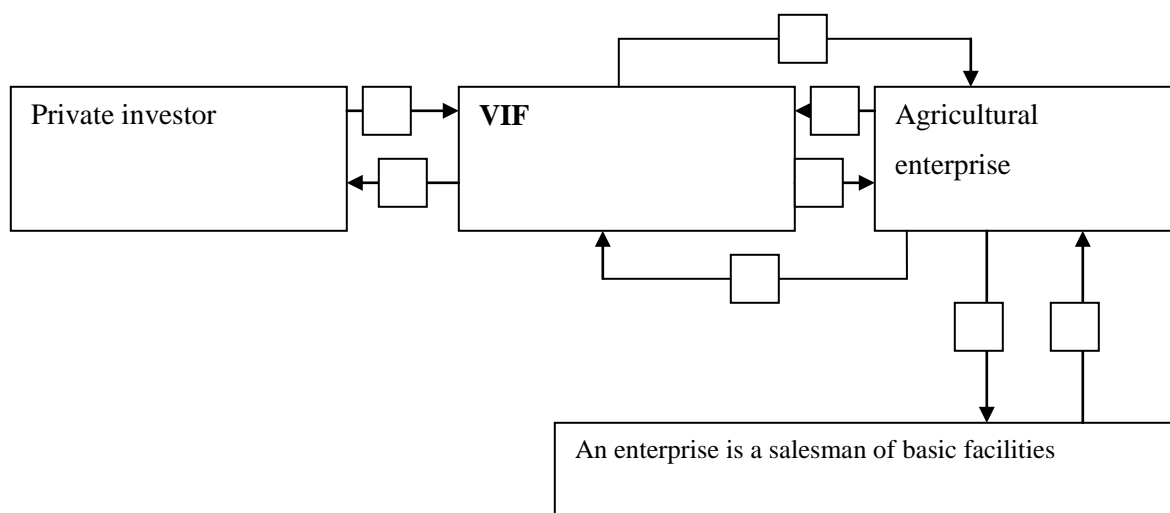
1 - an inpayment of monetary resources of investor for investment certificates; 2 - a transmission of investment certificates; 3 - a grant of investment money; 4 - transfer funds for the fixed assets; 5 - a transmission of the fixed assets on an enterprise; 6 - a return of monetary resources and percents for the use by them.

*** Own development of authors**

This chart of settling gives an opportunity to agricultural producer without bringing in of any financial institution to get money for a purchase, updating or modernisation of the fixed assets. The terms of receipt of investment money by means of venture fund are far simpler, and than at receipt of leasing or credit. It is quite not

needed to give the package of documents a private investor, as at the credit drawing, and time between bringing in of investor and direct receipt of money is minimum, and percents, as at a credit, for using investment money of agricultural enterprise also take on gross charges, that diminishes the base of taxation and in turn leads the way reduction of general charges of enterprises.

In the case when a private investor is a disinterested person in relation to an agricultural enterprise, namely an enterprise is unprofitable and needs "donor" sponsorship, an order of financing will be other (pic. 2).



*Pic. 2 Charts of financing of the extended recreation of the fixed assets are due to investment money of VIF**

1 - transfer funds for the purchase of investment certificates; 2 - a grant of investment certificates; 3 - assignment of corporate rights on IIIΦ; 4 - transfer funds; 5 - transfer funds on the purchase of agricultural technique; 6 - shipping of technique; 7 - a grant to the investment(loans) for development of agricultural enterprise; 8 - an inpayment of percents for the use of loan

*** Own development of authors**

To our opinion, main advantages of this chart of financing are: grant of money to the agricultural enterprise without a mortgage; defence is against a raider delight; speed of making decision; an economy is on taxation, id est the prepaid percents for the given

loan belong on gross charges, diminishes the base of taxation the same; for an investor is safety of receiving less of money, so as he is a joint owner of VIF, that owns the corporate laws of agricultural enterprise.

3. Conclusions

Thus, in realities of present time for the enterprises of agrarian sphere of economy of Ukraine actual is a necessity of search and successful forming of the diversified sources of recreation of active part of the fixed assets. Classic sources are recreations of the fixed assets, that is presented, mainly, in form depreciation and retained earnings, helpless fully to provide realization of renewable processes in necessary volumes and on the proper principles. The innovative financing of the extended recreation of the fixed assets due to VIF is alternative by a financial instrument, that will allow to promote efficiency of the extended recreation of the fixed assets of the agrarian forming.

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Modern trends of hotel services development in Ukraine

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Modern state and development of Ukrainian economics is marked by dashing priority change. On the current stage of development, national economics is impossible without tourism, which appears to be the catalyst of social-economic development. Hotel industry is an important part of touring industry inasmuch as it plays an essential role.

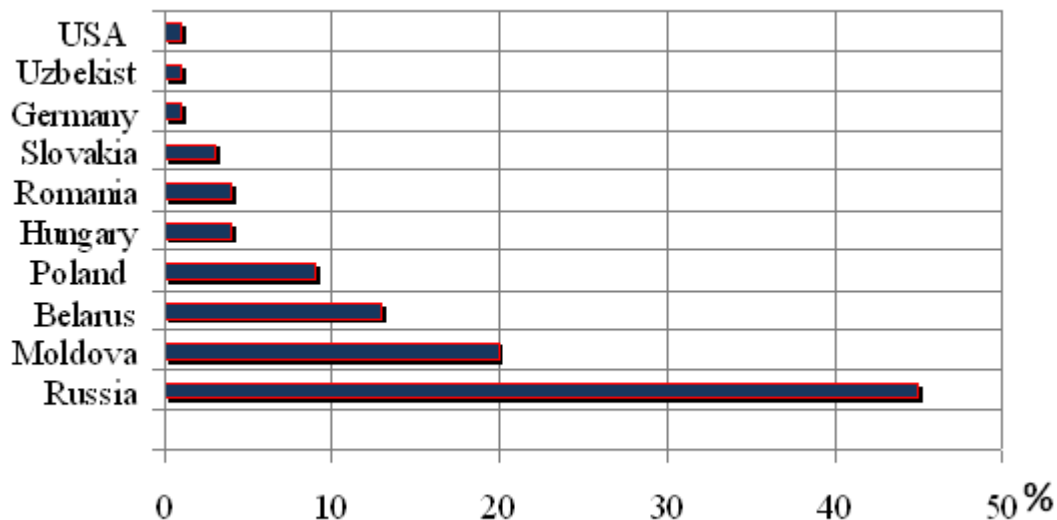
On the current stage of development, hotel industry represents a complex of arrangements to satisfy the customer's needs.

Modern trends in hotel industry are: hotel sector computer automation, development of economy class hotels; technical improvement of hotel industry enterprises; advancement of cooperation between the authorities and enterprises of hotel industry; representatives of hotel industry create associations and unions; direction towards ecological compatibility; acceleration of merging procedures; spreading of hotel industry enterprises expertise areas.

As of today, touring infrastructure is in rapid development, services gains higher levels of quality and this determines its attraction not only for native tourists, but for the foreign visitors as well.

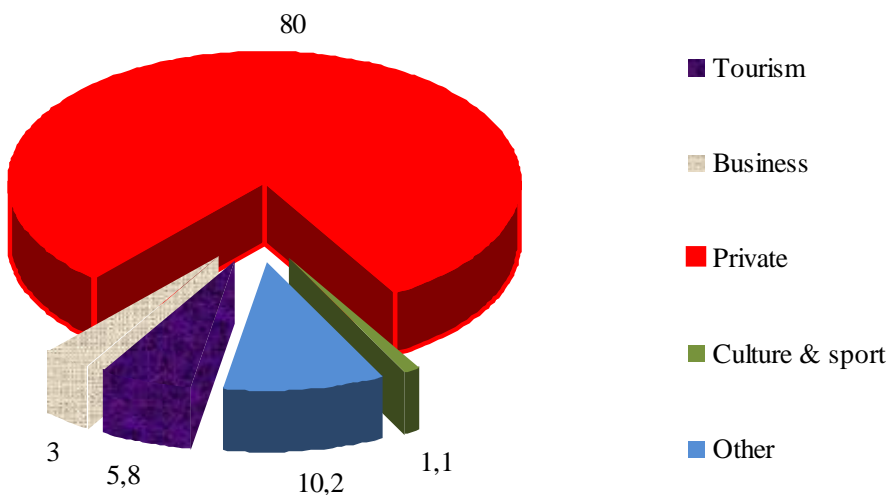
A crucial condition for the development of tourism in Ukraine appears to be the compatibility with international hotel industry levels, inasmuch as that, tourist flow directly depends from the state of hotel sector, quality and prices for general and auxiliary hotel services.

It is necessary mention that hotel industry should consider the leading countries visiting Ukraine.



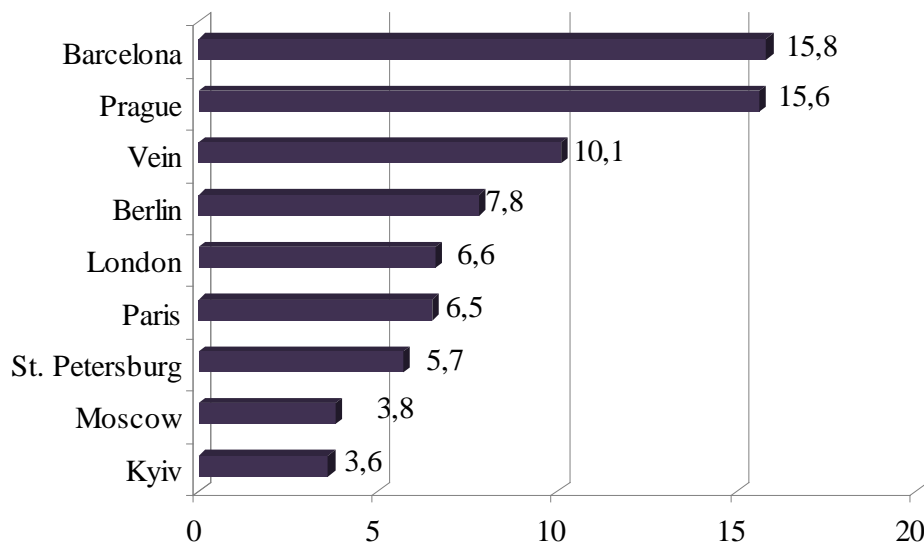
Figs. 1 Number of foreign citizens who enter Ukraine [3]

As of Ukrainian State statistics service data, the structure of entry tourism has different exponents with different arrival purposes, which determine the necessity of hotel industry categories variability with different capacity and pricing policy.



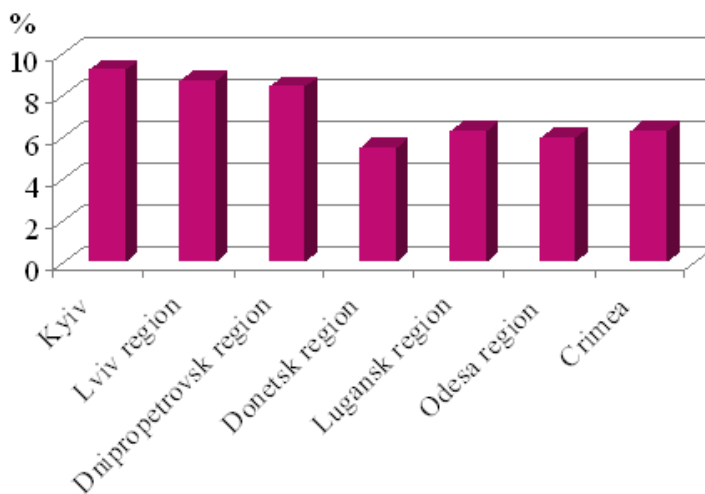
Figs 2. The purpose of the arrival of foreign tourists in Ukraine [3]

Quantity of hotel enterprises in Ukraine has significantly increased for the last year, influenced by European football championship 2012, but it is insufficient if compared to the development of leading touring countries.



Figs 3. Saturation hotel market capitals Europe (number of rooms per 1000 inhabitants) [6]

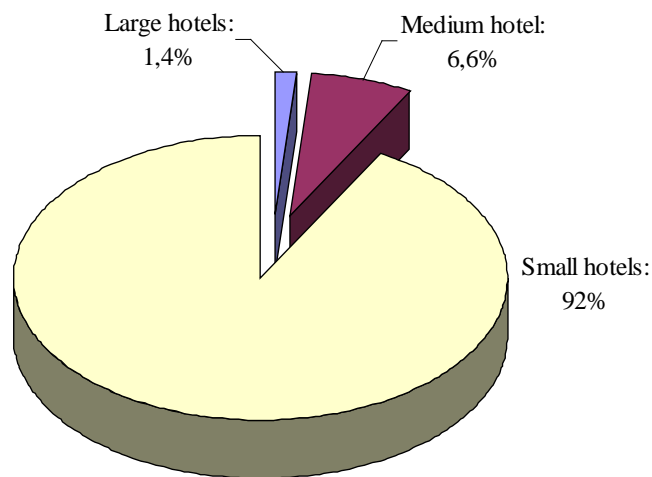
Since 2005 a 3,24% increase in hotel enterprises throughout Ukraine was detected. Most of hotel-type enterprises are located in Kyiv (9,2% of total quantity), Dnipropetrovsk and Lviv regions.



Figs 4. Number of hotel in Ukraine, %

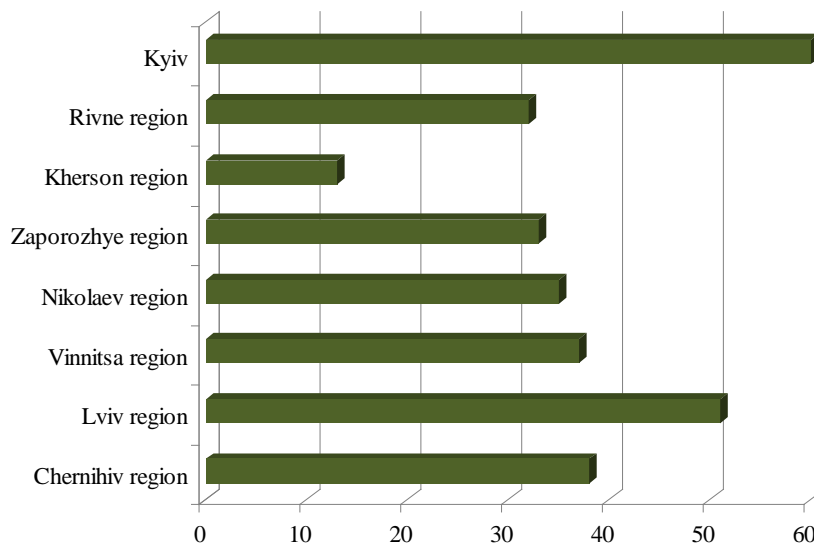
As of Ukrainian State statistics service data, small hotel enterprises dominate the domestic market. Association of small hotels and apartments of Ukraine considers

hotels with up to 100 total rooms as small hotel-type enterprises [1].



Figs. 5 Hotels in Ukraine by the number of rooms

According to World Tourism Organization data, the average load of hotels worldwide constitutes 65-75%. In Ukraine this rate fluctuates from 13% in Kherson region to 65% in Kyiv.



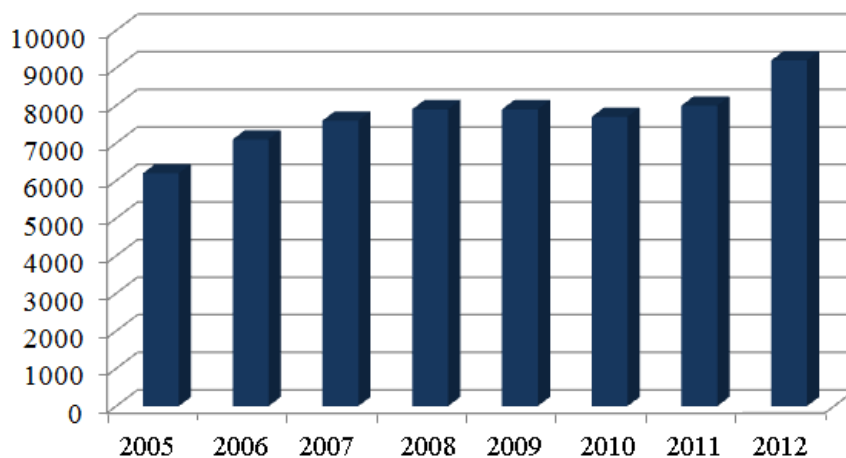
Figs 6. Workload hotels in Ukraine

Demand for hotel services in Kyiv is formed according to the needs of business-tourists, so the most significant hotel load is detected on weekdays (80-90%), thereat on weekends it constitutes up to 30%. Average load of a four-five star category hotel

enterprise constitutes approximately 60%. Since 2010 demand for hotel services from the side of internal as well as from external tourism continues to increase, since the business activity of tourists increased more than 30%.

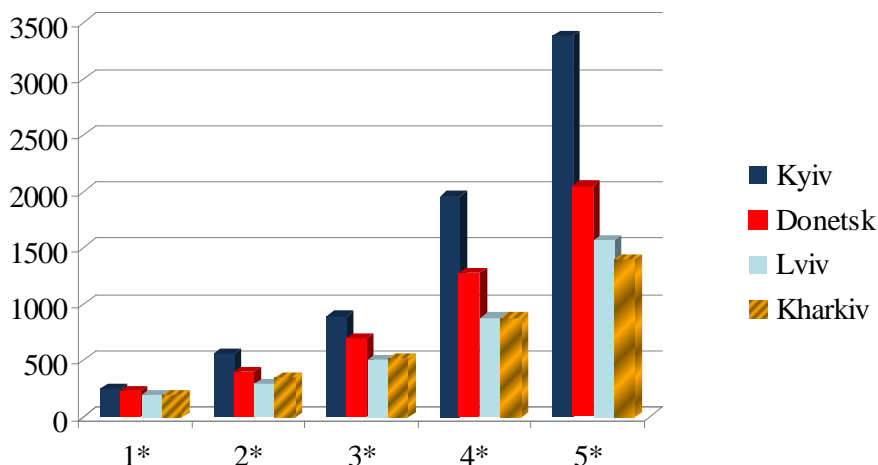
Development of hotel services market is witnessed by increase of hotel rooms per 1000 of human population. Considering Ukrainian populace, quantity of hotel rooms should constitute 440-450 units. As of Ukrainian State Standard data, quantity of hotel-type enterprises in Ukraine, as of 2010 constituted 1731, and total room capacity – 79833. In 2011 Ukraine had approximately 110 thousand active rooms which are four times below the international allowance.

Since 2005 a 30% dynamics in room facilities growth* was detected in Kyiv.



Figs. 7 Dynamics of the number of rooms in Kyiv's hotels

An increase of 4 and 5 star category hotel offers in Kyiv, Lviv, Kharkov and Donetsk undoubtedly outstrips the paying capacity of demand. Due to analysis, the most beneficial status is in possession of economy class hotels of European standards and high-grade budgetary-type hotel enterprises, which managed to improve their economical variables.



Figs. 8 The average room rate "Standard", hr

On the 30th of July 2012, mandatory certification of hotels and similar accommodation facilities was cancelled in order to decrease expenses of tourist activity subjects, namely hotels and similar means of accommodation.

Mandatory certification of hotel services was conducted with such purposes:

- to prevent distribution of services, goods and specific works, which may pose a threat to life, health and property of customers as well as to the environment;
- to promote customer's informed choice in selecting goods and type of works;
- to promote compliance with mandatory norms, rules and requirements of environment protection, exploitation of natural resources and provision of ecological safety;
- harmonization of standards, norms and rules with international standards, recommendations, norms and rules, which relate to accommodation and touring service objects.

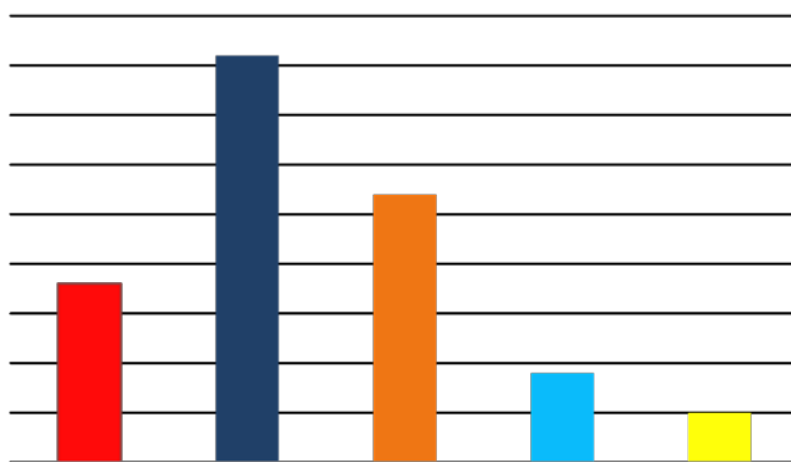
Due to innovations, allowing hoteliers not to pass certification procedure, certain risks of abusive and unfair practices arose from the side of hotel industry enterprise owners. Risk for consumers of hotel services had also appeared, since nothing can guarantee the compatibility of hotel services to the announced class. Yet it is necessary

to say that owners of hotel enterprises will not be allowed to increase or award an accommodation category at their own discretion.

Disadvantages of cancelling mandatory certification of hotel services:
possibility of service discrepancy with the mentioned hotel category;
unauthorized category awarding;
unfair competition.

The last line is in the first place directly related to the activities of international hotel operators on the national market, inasmuch as the level of services in hotels of international brands actually corresponds to the announced category.

During 2012, meetings of Committee on hotels and other temporary accommodation service objects category identification took place. The Committee included representatives from State Tourism and health resorts organization, Ministry of economic development, Ministry of infrastructure and certification authorities. Due to the results of this Committee work, 65 hotels of Ukraine were awarded with one to five “stars” category. Results of category confirmation in Kyiv are shown on the illustration.



Figs 9 Number of hotel in Kyiv, which confirmed the category in 2012 year, % [5]

One of the promising trends in hotel industry development is an attitude towards ecological compatibility.

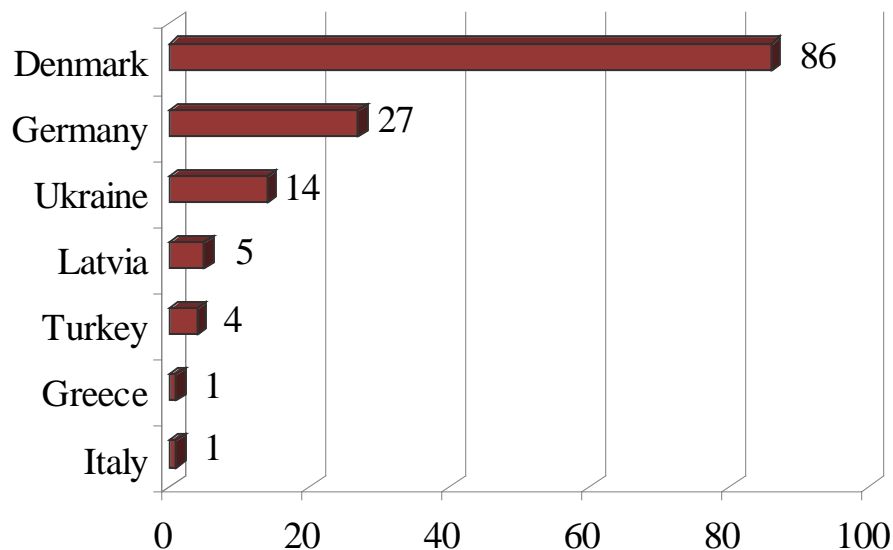
Nowadays environment protection movement gains more and more popularity throughout the world. Being concerned about ecological balance, people change their habits and preferences. Hotels are also involved in the process and according to their lights, are trying to comply with the concept of “eco-hotel”.

For the last few years the hotel market of Ukraine has been in active development. Large quantity of hotels were built and renovated in terms of setting Euro-2012, but nevertheless the country lacks eco-hotels. Ukraine has not enough hotels built according to ecological standards. Even among the “Hospitality Awards” nominees - the first national professional award in hotel industry of Ukraine, none were built in compliance to ecological standards.

Hotel ecological activities are based on the 12 main criteria, developed by international committee and include enterprise ecologic management, water and energy consumption, waste handling, educational work among employees and guests, cooperation with community where such hotel enterprise is located. International evaluation system by the national representative also includes national criteria regarding the local peculiarities, which do not contravene with international standards.

On 15th of March 2011 an international ecological hotel and resort certification program, called the Green Key was held. In conclusion of which the first eco-certified hotel in Kyiv – the Radisson Blu, was awarded. Green Key program is one of the 5 projects of international independent non-state organization - Foundation for Environmental Education.

The largest quantity of eco-hotels is in France – 226. Denmark occupies the second place. Ukraine anticipates Greece, Italy and Latvia and occupies the forth place in eco-hotels quantity [7].



Figs. 10 Number of ecological hotel program Green Key

Statistic indexes of hotel industry enterprises at the beginning of 2013 are as follows [2]:

- 40 % of hotels have increased accommodation fund load and income;
- 27 % decreased the load, but increased the income;
- 18% increased the load, decreased income;
- 15 % of hotels suffered a decrease in both.

It is worthy of note that upon all uncertainties of this market sector, hotel business continues to expand. During the year 2012 in Kyiv, 14 hotel industry enterprises were opened. New hotels had entered the market with room price above the average. This resulted in decrease of such hotels load.

Tab 1

Hotels that were opened in Kiev for the period 2010-2012 years

	Name of object	Category (*)	Rooms	Hotel operator
.	Royal City Hotel	3	20	Royal Hotels and Spa Resorts
	Ibis Kiev	3	212	Accor

•				
•	Космополіт	4	160	Local management
•	Fairmont Grand Hotel Kyiv	5	258	Fairmont Raffles Hotels International
•	Holiday Inn Kiev	4	208	IHG
•	CityHotel	4	87	Local management
•	11 Mirrors Design Hotel	4	49	Local management
•	Ambassador Plaza	3	44	Local management
•	Ramada Encore Kiev	3	264	Wyndham Hotel Group
0.	Alfavito	4	275	Local management
1.	Staro	4	35	Local management
2.	Park Hotel Golosievo	3	53	Local management
3.	Raziotel Kyiv	2	108	Reikartz Hotel Management
4.	Compass Amarant	2	46	Premier International

In shortest terms, the hotel market of Kyiv and Ukraine as a whole will show positive growth dynamics of new hotel industry objects under the international hotel

operator management.

Tab 2

International hotel operators which operate in Ukraine

Hotel operator	Stars	Rooms	Location
Rixos, PRYKARPATTYA	5	769	Truskavets city
IHG, InterContinental Kiev	5	272	Kiev city
Hyatt, Hyatt Regency Kiev	5	234	Kiev city
Rezidor, Radisson Blu Kyiv	4	255	Kiev city
Rezidor, Radisson SAS Resort Alushta*	4	63	Alushta city
Rezidor, Radisson Blu Resort, Bukovel	4	252	Ivano-Frankivsk region
Best Western International	3	106	Sevastopol city
Accor, IBIS	3	212	Kiev city
Wyndham Hotel Group, Ramada Donetsk	3	165	Donetsk city
Wyndham Hotel Group, Ramada Lviv	3	103	Lviv city
Wyndham Hotel Group, Ramada Encore Kiev	3	264	Kiev city
IHG, Holiday Inn Kiev	4	208	Kiev city
Park INN by Radisson Donetsk	4	171	Donetsk city
Rezidor, Radisson Blu Hotel Kiev Podil	4	164	Kiev city
Fairmont Raffles Hotels International, Fairmont Grand Hotel Kyiv	5	258	Kiev city

Till 2015 Hilton International plans to put a five star Hilton hotel with accommodation capacity of 257 rooms into service. Fairmont Raffles Hotels International plans a second five star category hotel with 513 rooms, called the Swissotel Kiev to be established in central part of the capital. Accor Group also expressed their intentions to open their second 5 star category class hotel Sofitel with 276 rooms.

Till 2015 Inter Continental Hotel Group - an international hotel operator will introduce Crown Plaza brand to the Ukrainian market with planned accommodation capacity of 225 rooms. Marriot Hotels International plans entry of their Ritz-Carlton and Renaissance brands.

International hotel operator's activities towards the Ukrainian hotel market can be considered as a positive factor of overall hotel market development in our country, since the development of international class hotels with international quality standards will serve towards the development of national touring industry.

Taking all the above mentioned information into account we can conclude on the positive trends of Ukrainian hotel market development. First of all, accommodation capacity increased to 3,6 per 1000 persons, which is 0,9 bigger, if compared to previous years. An increase of four and five star class hotel industry enterprises is now in process.

Besides that, international hotel operators strengthen their positions on the national hotel market. Since 2005 there are 7 international operators: Hyatt, Rezidor with their Radisson brand, IHG, Wyndham Hotel Group, French operator Accor Hotels and Fairmont Raffles Hotels International.

Yet the problem still remains with provision of sufficient accommodation capacity of middle and budgetary class hotels. National hotel operators Premier International and Reikartz Hotel Management have introduced new two-star class hotel brands to the hotel market: the "Compass" and "Raziotel", respectively. In further, hotel operators are planning to open their budgetary brands in all cities of Ukraine which will provide tourists with quality services and affordable prices.

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**ASSESSMENT OF INFLUENCE OF CORPORATE CULTURE ON
ECONOMIC EFFICIENCY OF ENTERPRISE STRUCTURES**

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Introduction

The subject of formation and development of corporate culture is especially actual today, owing to Russia's accession to the World Trade Organization and need of ensuring long-term competitive advantage of the Russian enterprises, and also increase of efficiency of their activity. Many researches of national and foreign scientists confirm communication existence between a level of development of corporate culture and

economic results of activity of the enterprise [1]. It must be kept in mind that corporate culture, developing spontaneously, can interfere with realization of administrative strategy or promote growth of economic efficiency of enterprise structures at rational management of it.

At the same time the actions connected with development of corporate culture, demand considerable investments. Quite legally there is a question of how to estimate efficiency of these investments, to calculate their optimum volume and also how to define a time interval during which these investments be required. The developed model of an assessment of efficiency of investments into development of corporate culture which acted as the main subject of this research also is intended for the practical solution of the matters.

1. The model of an assessment of efficiency of investments into development of corporate culture of enterprise structures

The offered model is constructed on the basis of the law of transition of quantitative changes in the qualitative. This law describes the general mechanism of development of social and economic systems. During it's development quantitative changes in system happen continuously. At achievement of a defined limit high-quality changes are made. New quality accelerates growth rates. Quantitative changes are made evolutionarily, but qualitative - unevenly.

Change of behavior of system requires a gain of the influence surpassing some threshold value. Change of behavior of complex system can be connected with power, with substance and with information which, collecting, show the influence unevenly, by high-quality transition. This threshold is function of three variables: quantities of a specific substance, quantity of energy of a specific quality, number of specific information. Material and power resources of complex system are rather stable, this stability increases in process of increase in complexity what requires the analysis of arriving information and anticipation of events. To a defined level action of the environment is compensated by strengthening of one and weakening of other processes,

and since some level, system "reorganization" is required, i.e. reaction of system to external influence has threshold state.

In the analysis of investments into development of corporate culture it is important to consider action of the law of decreasing return [3] which says that, since a certain moment consecutive accession of units of a variable resource (for example, the capital) to the invariable fixed resource (for example, corporate culture) gives decreasing additional, or limit, a product counting on each subsequent unit of a variable resource.

At small levels of investment additional capital investments bring the increasing return. In process of saturation of corporate culture by the capital growth rates of return on capital investments decrease that results in need of a choice of options of development of corporate culture in decreasing order of their profitability. According to the economic law about decreasing return of the capital, at further development of corporate culture there comes the moment after which the effect appears negative (fig. 1).

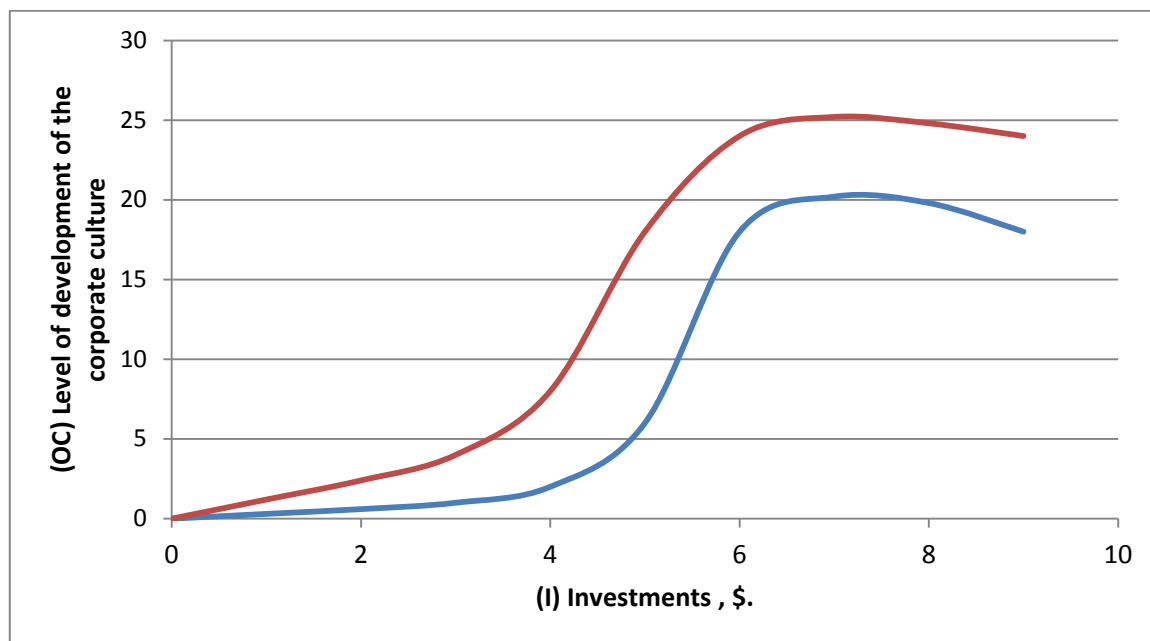


Fig. 1 – Return on the capital invested in corporate culture

In this figure S-curve shows return on the capital invested in development of corporate culture.

The S-curve position in the XY-axis depends on a level of development of staff of the enterprise. The high level of the qualification, education, experience takes a high place at S-curve. This regularity can be explained to that the advanced staff quicker and with smaller expenses realizes production, uses possibilities of equipment and technology more fully, rationally uses available resources.

If to assume that the capital comes back to further development and the renewal, on S-model three levels of investments into corporate culture can be defined: k_1 , k_2 , k_3 corresponding to the key moments in development of the organization. Points of intersection of these levels of investments from a S-curve can be revealed when carrying out in the same axe of coordinates from its beginning of a straight line at an angle in 45° (fig. 2).

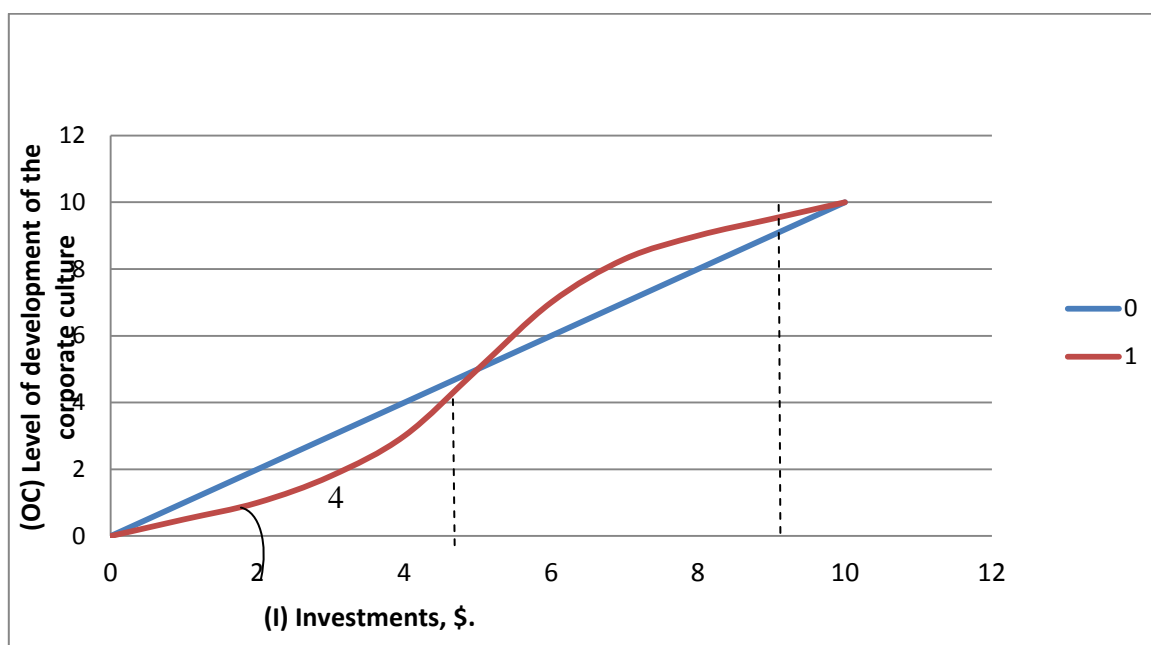


Fig. 2 – Return on the capital invested in corporate culture

The k_1 coincides with the beginning of coordinates, the k_3 leads culture of the enterprise to an equilibrium condition, level of investments of k_2 leads corporate culture of the enterprise to a nonequilibrium condition.

The condition of k_1 corresponds to low corporate culture that in turn conducts to low labor productivity. Low labor productivity doesn't allow to pay and employ well as

it, and also to hold highly qualified specialists. Therefore in the production system corresponding to a point of intersection of k_1 from a S-curve, it is necessary to use unskilled work. Low compensation provokes turnover of staff, and it, in turn, doesn't allow to accumulate a know-how and to increase qualification of the working. Use of unskilled work in the conditions of turnover of staff force to stake on discipline and on performance of norms, instructions and the instructions which execution needs to be supervised. There is a strengthening of an executive vertical, and it in turn, reduces motivation to qualification growth. The discipline is high on the list in system of values of employees.

For the top equilibrium condition corresponding to a point of intersection of k_3 and a S-curve, a situation opposite: high level of corporate culture conducts to high efficiency of work and allows to pay a high salary, attracting and holding highly qualified specialists. Accumulation of knowledge, experience and abilities provides labor productivity growth, reduces specific expenses and increases quality of production, promoting achievement of higher level of competitiveness and bigger return on invested capital. Involvement of highly skilled workers together with delegation of powers allows to tie payment of their work to the final result (profit, sales volume, a market share).

The average equilibrium condition (crossing of a point of k_2 and a S-curve) is unstable. It means that the enterprise isn't able only own forces, without attraction of new administrative technologies or investments, to pass from the bottom equilibrium state (level of investments of k_1) in top an equilibrium state (level of investments of k_3 .) . The minimum volume of investment of I_{min} (1) necessary for implementation of transition has to exceed the size of a barrier of $\Delta kI = k2 - k1$:

$$I_{min} = \Delta k_1 * L = (k_2 - k_1) * L, \quad (1)$$

where L – number working at the enterprise, k_i – a condition of corporate culture ($i = 1, 2, 3$).

If the investment is less than the minimum required I_{min} ($I < I_{min}$), the enterprise is doomed to return to the initial state k_1 . The situation described corresponds to the scheme shown in Figure 3 in the range $k_1 - k_2$. For example, investing in the corporate culture means less k_2 , we get a return on invested Δ smaller volumes and then in the next cycle can only invest funds in the amount of $(k_2 - \Delta)$ and so on for as long as the company is in the point k_1 . $\Delta k_2 = k_3 - k_2$ determines the maximum possible loss of capital I_{max} (2), after which the company is able to independently go back to the upper equilibrium k_3 , i.e.

$$I_{min} = \Delta k_2 * L = (k_3 - k_2) * L, \quad (2)$$

Investing in corporate culture we will receive return on the capital, initial size surpassing it. It will allow to invest more capital in the following cycle and respectively again to gain additional profit, etc. The firm is capable to return to the top equilibrium state of k_3 independently.

By alternative to investments into corporate culture investments into personnel development can be considered. According to figure 3 to more developed collective there has to correspond the S-curve placed more highly in the specified field of coordinates that reduces the minimum volume of investments demanded for transition up to a total disappearance of a dividing barrier

The staff with a low level of development, as though didn't invest means in its corporate culture much, it won't be able to return invested funds (a curve 4) as efficiency of such investments (more k_3) will be negative. Such conclusion arises if to accept a hypothesis that S-curve points of intersection with a straight line (the curve 0), carried out of the beginning of coordinates at an angle in 45 □ correspo
sufficiency limiting effective range of work of the enterprise ($k_2 \div k_3$).

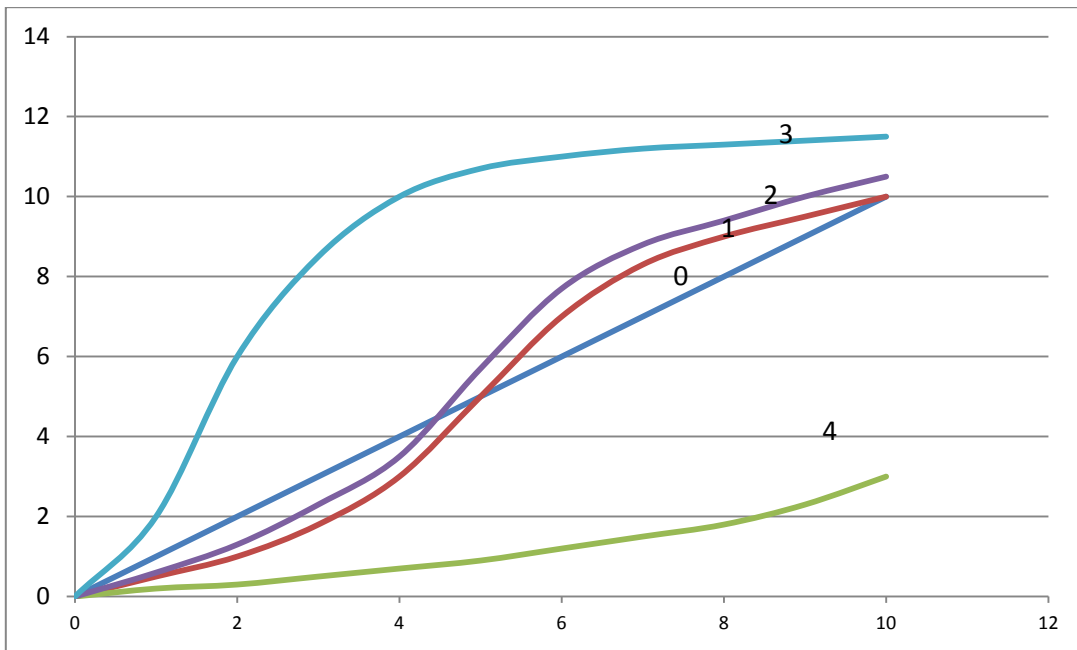


Fig. 3 – Curves of return of the capital invested in development of staff

So if according to the considered concept the main strategic objective is enterprise transfer from a condition of k_1 in a condition of k_3 at minimum possible expenditure of financial means, the following strategy of development of the personnel of the enterprise can be formulated. Strategy of development of the personnel consists in rational distribution of investments in corporate culture and personnel professional development at obligatory performance of a condition of excess of growth rates of labor productivity over growth rates of investments into corporate culture.

2. The tools of practical realization of the model of an assessment of efficiency of investments into development of corporate culture of enterprise structures

The quantitative assessment of level of corporate culture of enterprise structures can be presented in the form of the generalizing indicator (3) consisting of set of interconnected variables, such as culture of management, the standard of work and culture of production [2]:

$$OC = CU + CT + CP \tag{3}$$

Each variable of this indicator represents the integral element of corporate culture. Each element of corporate culture can be measured by complex influence of several indicators.

To the indicators characterizing culture of production, it is possible to refer 1) number of inventions and rational offers on one worker; 2) level of operational injuries on one worker; 3) labor productivity.

The indicators characterizing the standard of work is: 1) coefficient of educational level of the personnel; 2) coefficient of stability of the personnel; 3) coefficient of growth of a salary.

The indicators characterizing culture of management is: 1) centralization/decentralization level; 2) efficiency of communications; 3) extent of achievement of the objectives in the organization (formalization level).

Conclusions

The corporate culture can be considered as means of effective development of the enterprise, however, developing spontaneously, it can interfere with realization of corporate strategy. To modification culture it is necessary to understand prospects and need of these administrative influences. Problem point in determination of need of administrative intervention is complexity of measurement of correlation of level of efforts (expenses) for development of corporate culture and its influence on the cumulative economic effect of activity of the enterprise.

Authors of the real research made attempt to show two steam rooms and the interconnected dependences: between investments and a level of development of corporate culture of the enterprise and a level of development of corporate culture and overall effectiveness of activity of the enterprise.

The offered theoretical model of an assessment of influence of level of investments into development of corporate culture on overall effectiveness of enterprise structures is based on two laws: the law of transition of quantitative changes in qualitative (this law

opens the general mechanism of development of social and economic systems) and the law of decreasing return. According to the last, at small levels of investment additional capital investments bring the increasing return. In process of saturation of corporate culture by the capital growth rates of return on capital investments decrease that results in need of a choice of options of development of corporate culture in decreasing order of their profitability.

The strategy of corporate culture of the enterprise and development of the personnel consists in rational distribution of investments in culture and personnel professional development at obligatory performance of a condition of excess of growth rates of overall effectiveness of activity over growth rates of investments into corporate culture.

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**THE ORGANIZATIONAL ETHOLOGY AS A NEW EVOLUTIONARY
APPROACH TO THE STUDY OF THE BEHAVIOR OF THE CORPORATIONS**

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1. Introduction Contemporary economy is the economy of corporations. Corporation has evolved from the medieval guilds and knight orders to a plenty of

modern organizational forms. The Corporation in the context of this study appears institutionally as an autonomous form of material production in the modern economy and at the level of the phenomenon seen in various forms: a joint-stock company, a bank, a family business, and others. In this case, the theoretical explanation of the nature of the corporation and its behavior so far can't be considered a success.

In the authors' opinion, the understanding of the corporate essence, its economic nature is possible through an alternative approach that assumes an integration of the evolutionary paradigm and the behavioral approach. We consider consequentially the evolutionary theory, the behavioral approach, the possibility of their synthesis and the particular variant of their integration - organizational ethology as a new framework to a study of corporations.

2. Building Blocks of Organizational Ethology

The first area of research, which will be discussed, is an evolutionary institutionalism. In this approach, we assign work D. North [21, 22, 23], S. Winter and R. Nelson [20] J. Hodgson [16] and R. Langlois [17, 18].

Theoretical premises of the evolutionary institutionalism as a research method of corporation back to the works of D. North. They successfully combines the clarity of neo-institutional theory and the dynamic completeness of the evolutionary-institutional approach. Speaking about the genesis of the corporation, D. North focuses on the desire of the organizers to maximize welfare in one form or another. Accordingly, the corporation is endowed by goal-setting ability, however, this competence can only be realized within the framework of the possibilities offered by the institutional structure of society. Thus the main task of the institutional structure of society is to create a system of acquiring a new knowledge and skills that optimize the adaptation to changing corporate environment. In general, the efficiency of any form of corporation is determined by D. North as its ability to generate, receive, process and reproduce knowledge and skills.

To do this, the corporation shall consist of such domestic institutions that would ensure a proper handling with knowledge and skills. Under present conditions the knowledge becomes one of the main factors of production. We observe increasing of its diversity and its quantity. Some large corporations lose the advantage in operating with knowledge, especially in implicit knowledge, which has no any formal procedures for the transfer and storage. Besides, the effect of evolutionary dependence is of great importance in the evolution of a corporation.

D. North also highlighted an important feature of the modern economic system, that directly affecting the corporation [23]. Contemporary society transform "physical", natural risks in social risks consciously, complicating the system of social relations. In this regard, the future progress is primarily a social progress associated with "growing" new effective institutions. Another consequence of this transformation is the "total digitization of the world" that is the basis of modern global system of impersonal exchange - the top of capitalist development. Modern economy loses the qualitative heterogeneity through the monetary equivalent, turning in unified, orderly world. In relation to a corporation, this means that a new form of alienation, "alienation of quality", arises. This causes an inability of the proper functioning of the corporation as a social system, which driving forces are much more complicated and diverse than just the comparison of costs and benefits.

R. Nelson and S. Winter explain the success of existing forms of corporations, and the transmission mechanism for the spread of this form [20]. In their terminology, it is called a "routine" that performs the functions of gene in corporation, a kind of the DNA code. The routine is predictable and regularly used in corporations procedure, which became the rule. The routine reflects skills and knowledge that are formed in corporation. The routine can be viewed in three ways: (1) as a "corporate memory", that means not only a template action, but also the mechanisms of formation and implementation of new actions that have arisen in response to changing conditions, and (2) as a compromise solutions ("truce") between the subjects of corporations which have

different interests and vision of goals and strategy, and (3) as a goal - the corporation, getting routine, tries to adjust its external environment under these routine, as it is less expensive than to change itself, or it can adopt the routines that bring success to other corporations (fig. 1).

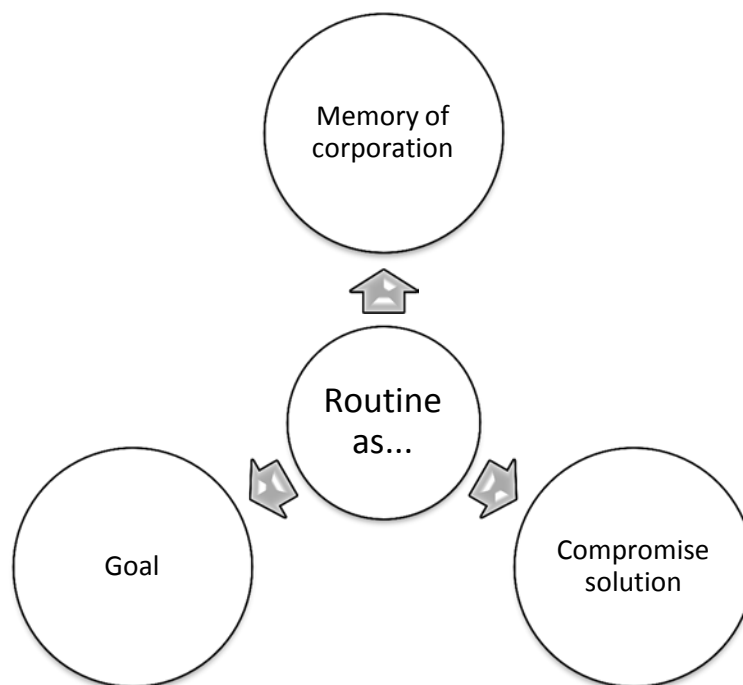


fig. 1. Triple nature of routine in the corporation

G. Hodgson [16] offers a theory, which is based on routinized behavior of agents of the corporation. It is directed by the habits and mutual trust, loyalty, and other manifestations of the institutional nature of the corporation. It is postulated that the forms of corporations, which are more endowed with these manifestations of an institutional nature considered more efficient and sustainable. Regarding the transaction costs G. Hodgson proposes to abandon the explanation of the nature of corporation as an institution that minimizes them. This bases on the obvious complexity of their calculation. G. Hodgson says about the nature of the corporation in the context of the institutional framework, which replaces the calculation of these costs.

In the benefit of this interpretation says "structural" uncertainty that inherent to the internal and external environment of the corporation. A distinctive feature is that not

only unknown the probability distribution of behavioral options of corporate agents, but also its possible actions. It is possible to identify the structural uncertainty in the future and in the past. The second option is less obvious, but it doesn't less true: the principal will probably never know that the agent behaved opportunistically toward him, and vice versa, may assume opportunistic behavior where it was not, and had the unfortunate coincidence. So the principal had to make a choice of how to perceive a particular situation, and it depends on his personal value system.

R. Cyert and J. March [3] developed the concept of bounded rationality in the behavioral theory of the corporation. They argue that a corporation is a coalition of agents with different interests, which are not able to agree on the supreme principal. Due to this reason, different functional units of corporations pursue their own goals, which are also often going to contradiction with each other. Fig. 2 shows a list of goals that are driven in each unit.

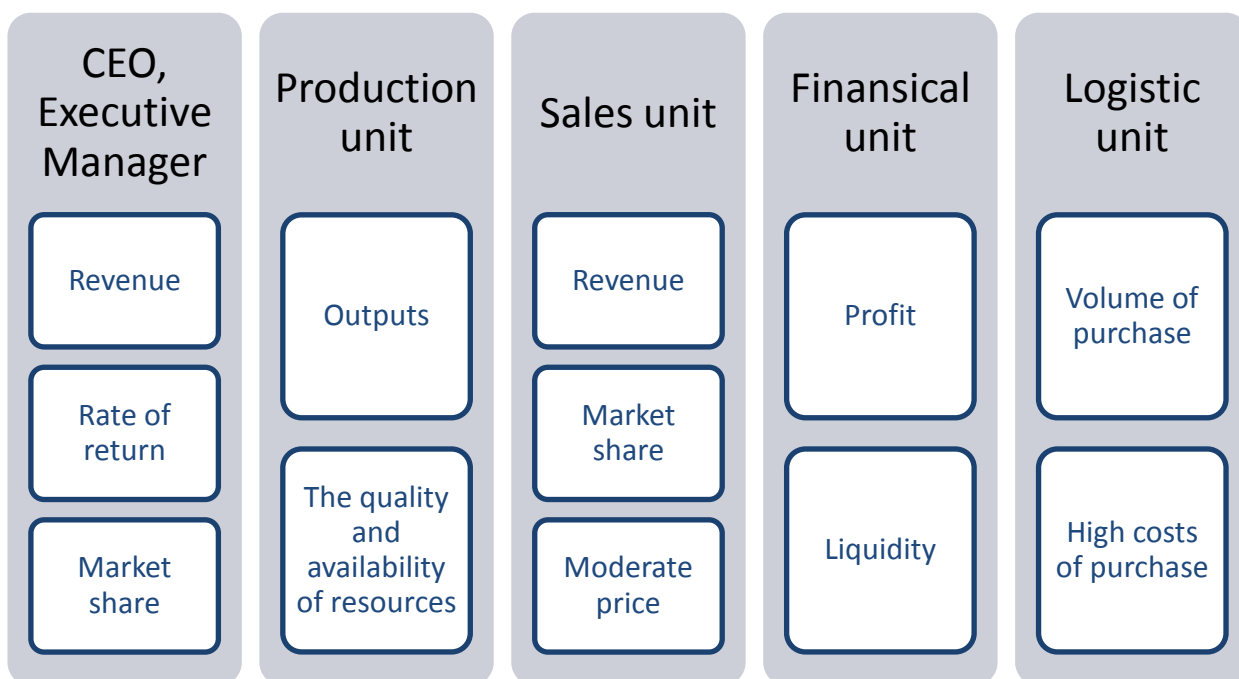


fig. 2. The multiplicity of goals in corporation: a behavioral approach

R. Cyert and J. March note that the work with information in the corporation is extremely unsystematic and only by "perceived need" (that is, when the corporation faces crisis events). The decision making model in the corporation as far from rational neoclassical model: select the solution that meets the criteria of "better than now" and "enough resources to handle." On the whole decision-making process is a set of heuristics on uncertainty avoidance, troubleshooting, organizational learning and quasi-resolution of conflict, and aims to achieve a satisfactory result. Consequently, the description of corporation in the terms of neoclassical paradigm is similar to alchemical experiments.

N. Dew and colleagues [4] have proposed to combine the behavioral approach and the theory of the entrepreneur in the corporation. In the result was a new theory - behavioral theory of entrepreneurial corporations appeared. They believe that the traditional behavioral approach endows the subjects of corporation excessive contemplation, by denying them in ability of the active transformation of reality. In considering the dilemma between «prediction» and «effectuation», the subjects of corporations prefer to follow the second way.

They also note the «exaptation» effect in the corporation. New resources and conditions instigated by entrepreneur will adapt later to bring the greatest benefit to corporation. In this sense, the approach proposed N. Dew and colleagues corresponds to the organizational ecology, so they endow an evolutionary ability of corporations new properties. Basing on the concept of exaptation, they offer to revise the basic heuristics, which relies in the concept of corporate behavior by R. Cyert and J. March. Tab. 1 shows modifications to these heuristics, provided by N. Dew and colleagues in the behavioral theory of the entrepreneurial corporation. As seen from table, the traditional procedures which govern actors in the corporation, are completely revised on substitution "prediction" by "effectuation" as a decision-making paradigm.

Table 1

The modification of heuristic procedures in behavioral theory of entrepreneurial corporations

Heuristic procedure of traditional behaviorism	The corresponding element in the behavioral theory of entrepreneurial corporations
Problemistic search	«Means-driven transformation»: our capabilities are defined by our means, and goals are determined by the presence and interests of subjects
Uncertainty avoidance	«Leveraging contingency»: "surprises" - a means of generating a new possibilities
Organizational learning (based on adaptation)	«Technology of foolishness»: corporation based on creative activities such as games, which pointed out the limits of acceptable losses (based on exaptation)
Quasi-resolution of conflict	«Docility »: conflicts resolve in the corporation through the willingness of stakeholders to mutual understanding, when the decision is made for the benefit of "the dissenting stakeholders”

P. Cohendet and P. Llerena [2] are complement the behavioral analysis of corporation by using evolutionary-institutional approach. Their point of view is based on three "pillars" of evolutionary theory: the identification of corporation as a set of routines, the explanation of the difference of corporations based on specificity, the localization of these routines, and explanation of the dynamics of corporations as a result of joint efforts of selection and adaptation mechanisms among the existing routines to change a set of key "primary" competencies of the corporation. As a result, P. Koshinde and P. Llerena offer an alternative concept of evolution in corporation as a consequence of governance on distributed knowledge and distributed learning in it. Corporation becomes a «knowledge processor».

Dosi G. and L. Marengo attempted to unit the behavioral, sociological and evolutionary theory of corporation [7] and also the competence and transactional approaches to the study of corporation [5, 6]. We think this approach is the most comprehensive, balanced and free from the "research prejudice ". As a result, they proposed the evolutionary theory of corporation as a methodological basis of the research. They allocate the following "building blocks" of the theory: (1) theoretical imperative of evolution: "dynamics matter", (2) they deny functionalism, equilibrium and rationality in the study of economic systems, and (3) empiricism encourages, that is, the study of behavior of the typical actors and the reasons of this behavior, (however, the modeling processes using abstraction method is a valid and useful to identify the driving mechanisms), (4) the principle of bounded rationality combines all the evolutionary concept, (5) the actors are heterogeneous at all the levels, due to different "numerical competence", learning abilities, etc., this diversity is an essential property of corporations, (6) permanent possibility of novelty - subjects of corporations are in constant search of new technologies, organizational forms and patterns of behavior, that may results in unpredictable shifts in behavior of the corporation, (7) different corporations are carriers of various technologies, routines, strategies, which leads to their differential growth, and solutions to the problem of survival in the result of selection mechanisms built on a combination of adaptation and variability, (8) the processes that have the feature of metastability in this system - the corporation – should be taken into account, (9) the main actors of evolutionary theory are emerging and self-organizing institutions and organizational forms, which behavior is partly caused by the purposeful behavior of subjects, and partly by an unintended result of collective interaction (10) the most important task of the evolutionary theory is the modeling of an interlevel corporate interaction: advanced level represented by institutions and organizational forms and the low level relating to certain procedures (routines, etc.).

The corporation is considered as an adaptive, focused on problem-solving system operating on the basis of routines and adaptive learning. The most careful study deserve:

(1) the link between the knowledge in the corporation and models of organizational behavior (ie, routines), (2) the forms and results of organizational learning and the related process of cognitive division of labor, and (3) the use of tools based on ability to analyze corporate results and limitation. To generalize findings of Dosi G. and L. Marengo, we should note the presence of significant untapped potential in the possible merge of evolutionary and behavioral terminology and methodology research of the corporation. Both approaches are similar in the explanation of the corporation as a time-varying complex system, but differ in explaining the mechanisms of these changes. The evolutionary theory operates by "triumvirate" concepts of variability, selection and retention. The behavioral theory refers to resources, knowledge, competencies and abilities of the corporation in relation to their acquisition and use. We assume that the starting point for the synthesis of evolutionary and behavioral theory is the following thesis: the categories of behavioral theory that unifies by the evolutionary concept of routines should be considered in the process of dynamic constructs of the evolutionary approach.

3. Essence of Organizational Ethology

The question of practical implementation the synthesis of evolutionary and behavioral approaches and its application to the study of specific corporations arises. By now the independent area in organizational science that studies the dynamics of the "communities" of corporations - ecology of organizations is formed.

The theory of organizational ecology arose in 20-40s of the XX century. The theory was strongly influenced by the works of T. Parsons [24], R. Merton [19], A. Hawley [12, 13, 14, 15], A. Stinchcombe [30, 31], D. Schnore [28, 29] and others.

The use of this approach to the study of processes at the organizational level began in the second half of the 70s of XX century. The brightest followers of the approach are J. Freeman, and M. Hannan [9, 10, 11], C. Bidvel and J. Kassarda [1] and others. In Russian economic science the important works in terms of organizing the existing

theories are made by V. Tambovtsev, L.Valitova [32] and V. Shcherbina [27]. Also D. Pletnev [25, 26] works in this area.

The organizational ecology is the science of the dynamics of organizational communities. The basic element of study in the theory of organizational ecology is the population of organizations. Under the population of organizations means a series of organizations that perform similar activities and operate within one of the ecological niche.

So far, there are disputes as to what acts is the unit of study in the theory of organizational ecology. In ecology organizations there are the following levels of the analysis: the organization, the population of organizations, community populations. However, in contrast to biological organisms, the organization in turn can be decomposed into its constituent elements - units, which in some cases can be considered as independent organizations (such as profit centers) and members of the organizations. That complicates the analysis.

The theory of organizational ecology highlights the process of natural selection as the main reason of organizational change. This indicates that adaptation is also the cause of species diversity, but more effective at the population level (along with natural selection), the principle of natural selection dominates at the organizational level.

There are some important restrictions on the ability of organizations to adapt. These restrictions are due to the presence in the organization, the so-called structural inertia. The stronger the inertial pressure organization has the less adaptive capacity it shows. Thus, the impact of the natural selection, along with the structural inertia is the determining factors of organizational diversity.

As a new approach, which extends the scope of the ecological point of view on the behavior of corporations, we offer organizational ethology. This is a cognitive frame designed to study the behavior of corporations and is based on a synthesis of three principles: the methodological basis of evolutionary paradigm, the postulates of behavioral approach to the study of organizations and the biological etology, serving as

the basis for the "replication" of the theory to apply to the behavior of corporations (see fig. 3).

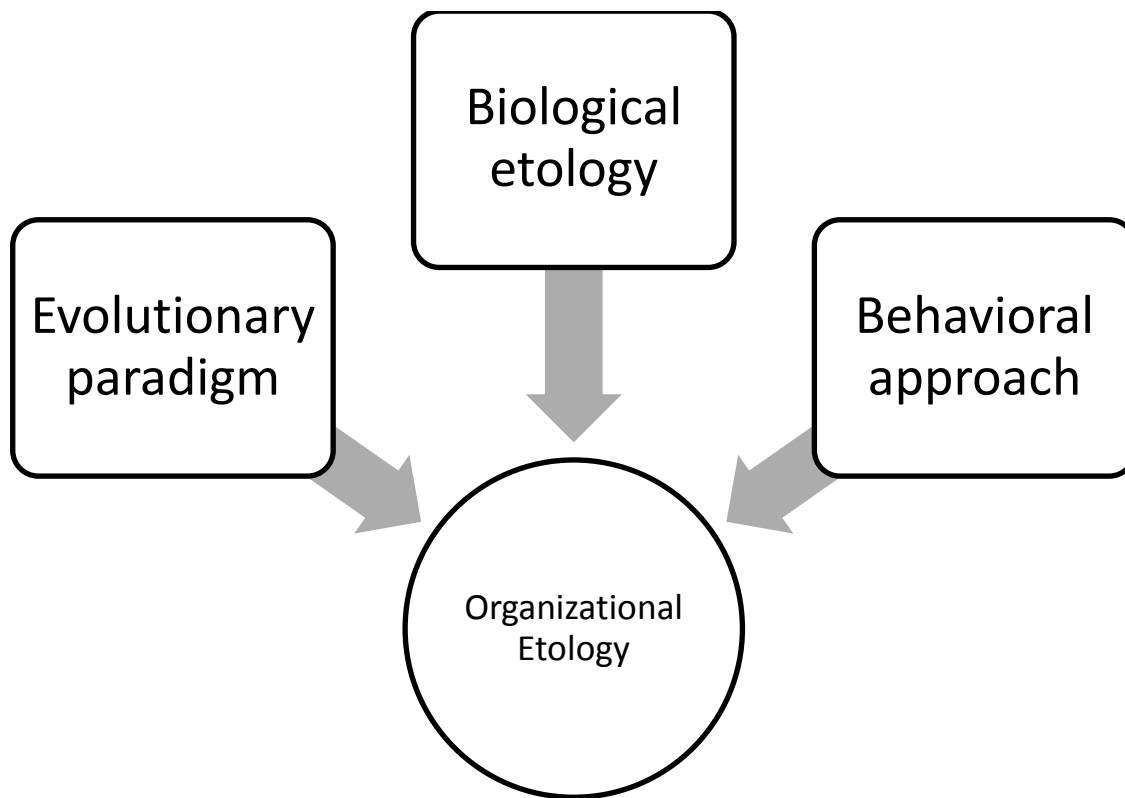


fig. 3. The genesis of organizational ethology

The organizational ethology is the section of the evolutionary theory that studies the comparative behaviors of organizations. We believe that the behavior of the members of the population is determined by the competitive position of the subject and its position in the organizational hierarchy to a large extent.

There are a number of questions that are answered by organizational ethology:

1. How do the various actions of the organization and management solutions aimed at adapting to the environment will contribute to survival and development of the organization?

2. What external stimuli generate the actions of the organization?

3. How the behavior of the organization depends on the stage of its life cycle and how the level of organization behavior affects on it?

4. Are there differences and similarities in the behavior of organizations in the population, what are the differences and what is the reason for these differences?

The classical economic theory in the analysis of competition in the various markets of industry allocates the leading companies and company outsiders. There are also individuals who show themselves as leaders and individuals - followers in the biological communities.

The order of dominance in the population denotes the letters of the Greek alphabet, from alpha to omega (systematic of K. Lorenz) in psychophysiology. Usually in the analysis of hierarchy allocate alpha-individuals, beta-individual, gamma and omega-individual specimens (taxonomy proposed by K. Lorenz). Alpha-individuals dominate the population. They are leaders of the pack, performing duties of a bellwether. Typically, these individuals have superiority over the others in terms of physical development. They are the most productive and leave 80% of the offspring of the pack.

Beta-individuals following the alpha level of the hierarchy. They are often found near the alpha individuals and take an active stand in the population, but they never become leaders. The stress is a major stimulus for action to this individuals.

Gamma individual is the most amount of the population. In societies so-called "crowded." Stress and instability of the environment has an inhibitory effect on this individuals, completely discouraging ability to act.

Omega-individuals occupy the lowest rung in the hierarchy of the population. This immature individuals who are obliged to adapt to the rest of the pack.

Applying this analysis to the taxonomy of organizational populations we recreate a similar hierarchy in socio-economic environment. Thus, we allocate the alpha-, beta-, gamma-and omega-organization.

The alpha-organization is the market leader; it has a dominant position and is the most efficient and productive. These are the organizations that passed a positive natural selection and are resistant to environmental changes. In terms of the organizational environment, alpha-organizations have developed structural inertia.

The beta-organizations are the closest followers of alpha-organization. They can also be attributed to the company's efficiency. They can also be attributed to the efficient companies. However, the changes in the environment increasing the degree of uncertainty encourages these organizations to an active policy of conquest in the market.

The gamma organizations present most of the subjects in the market. Adverse changes in the market and high uncertainty of the environment de-motivate the gamma-organization. In the result the most of these organizations are adverse selection and "dies."

The omega-organization is an immature, stuck at the stage of infancy organization that can't be effective as such. It is difficult to draw conclusions about their future. Probably such organizations will go down or they could become aggressive conquerors in the market.

Thus, the behavior of the organizations has a significant effect of the change, uncertainty and threats from the external environment. We notice the various reactions of different types of organizations to these threats - from active aggressive to depressive. Undoubtedly, one of the main factors in this process is the natural selection, which is a positive to the organization more relevant to the environment.

4. Conclusions and Research Tasks Ahead

Thus, the synthesis of the evolutionary paradigm and the behavioral approach to the study of the corporation may be extremely productive. One version of this synthesis is the organizational ethology, which is offered as a new trend in the study of the behavior of organizational populations. It should be taken into account that subject structure and communication between economic entities is not so determinate as in the biological populations. The "institutional web" that links institutional population is multifaceted and often opaque. That is why we insist on separating as the subject of the corporation study - institutionally autonomous economic entity. So a corporation can serve as the subject of ethological analysis, and can be attributed to alpha-, beta-or gamma-cluster. This is the difference of the proposed approach from all the currently existing models

repelling by certain behavioral assumptions about corporations, that grant the same set of attributes to all the corporations. We argue that the various corporations take varying social niches and operate not only according to the certain environment but are driven by their internal motivations. These corporate strategies mean the desire to be innovators and winners (for "Alpha Company"), or to imitate successful corporations as the "second best" ("beta-corporations"), or to be the part of the faceless mass of gray ("gamma-corporations") or the eternal outsider, picking off the market "crumbs" ("omega-corporations"). We also affirm that the life cycle of the corporation has a specific behavior for each type of mentioned corporations. Moreover, the question about the factors that influence the formation of behavioral line of Corporation, about the role of its leaders, the specific methods of forming successful strategies for different types of corporations - at the moment remain open and promising for the future research. Also, there is a great work in systematizing the real corporations, search criteria and indicators for inclusion these corporations to one of the types. At the same time, the potential of this area is significant, and suggests the possibility to a further development of the theory and the solution of applied problems.

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**CONDITIONS AND STAGES OF FORMATION AND DEVELOPMENT OF
THE STATE CORPORATIONS IN THE RUSSIAN ECONOMY**

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Introduction

Present conditions of economic development of the industrial sector a major role plays public corporations, like integrating key business processes to create competitive products. Genesis of integration and disintegration processes shows that the most active formation of the corporate sector took place in the period of privatization of state property, when developed a significant number of joint stock companies and financial-industrial groups in the industrial sector of the economy, which turn are updated by the problem of studying the formation and development of public corporations at present.

The reality shows that without the merger of industrial and financial capital, as well as public enterprises to participate more and more difficult to sustain the

requirements of ever-growing competition and constantly changing business environment. Thus, the problem of studying the stages and conditions of state-owned corporations in the Russian Federation requires further study.

At the present stage of development of economy the leading role in world industrial production, belongs to large industrial corporations. Globalization, leads emergence of the new technologies forming innovative economy to that competitive development of the industrial companies depends on their ability to adapt for new conditions. Integration processes in the industry economy forming corporate sector are the instrument of reorganization of business therefore structures and capable to function in being formed uniform information and technological space are formed. The high innovative activity of corporations connected with development of the new markets and technologies, creation of new forms of the organization of business, ability to carry out basic researches and development does these forms of the organization of big business by a key element of process of transition from raw to innovative model of economic growth. A number of problems in the field of an intensification of innovative activity and development of the knowledge-intensive sectors of the industry predetermine need of revision of the concept of state regulation of economy that has led to creation of state corporations in strategically important branches of economy.

It is considered to be the beginning of formation of corporate sector of domestic economy privatization and privatization processes therefore were created the corporate property based on the share capital Such characteristic feature of corporate form of ownership as a lot of subjects does it by the most convenient form of interaction of private, collective and state interests. Studying of formation and development of corporate sector in dynamics gives the chance to track process of its development taking into account features of the Russian economy reflecting peculiar features of occurring changes. During the Soviet period the integrated associations have been presented by such forms of the territorial and branch organization of production as combines and

production complexes. Attempts to gain economic effect at the expense of more rational use of resources were the purpose of creation of these associations. Integrated management of the productions interconnected on a territorial basis, formation of foreign trade associations were characteristic features of processes of integration of that time. For ensuring integration of a science and production, overcoming of technological backwardness and stimulation of innovative activity during the same period were created such structures as scientific and production associations, territorial and production complexes, inter-branch scientific and technological complexes, state production associations. The territorial organization of production which is embodying in a type of being created interregional corporations is capable to solve a problem of restoration of production and technological communications and a problem of increase in volume of production. Having united by a principle of horizontal integration, they include in the structure of the enterprise of one branch, being in various regions, in this case the structure of participants decides by unity of the purposes at the solution of tasks on providing a combination of territorial and branch interests. The restructuring which has arisen in this case of technologically interconnected branches promotes implementation of regional programs according to the solution of problems of employment of the population and ecological problems of the region.

The enterprises uniting by a principle of technological unity should involve the resources being in various regions. It is interfaced to high expenses for corporation which can be lowered forming and expanding an intra corporate exchange. Association of technologically interconnected enterprises as a part of corporation creates for this purpose optimum conditions. Establishing the internal settlement prices such corporations distribute the expenses in such a manner that the prices established subsequently for finished goods will be the most optimum. The head company gains effect of economy also because in the structures of the enterprise carry out an exchange at lower prices that reduces tax costs [1]. Most successfully principles of integration of economic space are realized in extracting sector of the industry which companies are

incorporated a uniform production cycle, from production, processing of iron ore raw materials and before realization of competitive production [1]. Examples of integration of the enterprises of one branch are such branches as oil and gas on the one hand, both petrochemical and oil refining with another. Active integration processes in these branches speak that for the oil companies petrochemical production is first a source of the additional income, and secondly to 50 % of made production is delivered abroad.

Being formed structures of corporate type aspire to choose such form of the organization of activity at which association of efforts of the separate enterprises for joint activity will lead to increase of financial and economic productivity of activity at the expense of synergetic effect and at the same time will allow to keep administrative decentralization by means of allocation of the centers of profit, expenses and responsibility. Financial and industrial groups which aspired to unite the enterprises of a different branch orientation, for concentration of investment resources for the purpose of development of the priority directions of the activity have appeared the most successful form for realization of these purposes in the Russian practice. The first domestic corporations were created in the form of joint-stock companies. Formation of corporations by way of association of blocks of shares is realized by repayment of a controlling stake of one company another more often. It was characteristic in the mid-nineties when the tendency of repayment was observed by banks of controlling stakes of the profitable industrial enterprises.

Genesis of integration and disintegration processes of domestic economy shows that the most active formation of corporate sector occurred in privatization of state ownership when a significant amount of joint-stock companies and financial and industrial groups in industrial sector of economy was created. An institutional basis of the specified processes became the Law «About joint-stock companies», accepted in 1995г. and the Law «About financial and industrial groups» accepted the same year. Into structure of FPG entered vertically or horizontally integrated enterprises of various forms of ownership and a branch orientation. According to the adopted legislation

integration could be carried out in the form of the holding having in structure the basic and subsidiaries or systems of participation on the basis of the contract on creation of financial and industrial group. During the specified period of mass privatization the main reasons for integration of the enterprises have been connected with attempts to provide stability of production and security of the enterprises from changes of an environment of the raw markets in this connection, initiatives of the government supported creation of the large enterprises and various forms of their associations generally in the export focused branches. In many cases the controlling stake of such companies belonged to the state, but the form of its participation in their activity has not been created, the rights of workers as owners have not been provided. In practice it was expressed in a opacity of borders between the state and private property, inability as a result of ignorance of the rights and duties of new shareholders - employees of the enterprise received in the order of an action of the enterprise, to participate in business management. Formation of the enterprises by buying up of blocks of shares in the secondary market, aggressive absorption, compulsory involvement in the integrated structures, violations of the corporate legislation became feature of the period of "voucher" privatization [2]. At the subsequent stages of development of corporate sector as a result of manifestation of universal tendencies of globalization and strengthening of a role of multinational corporations in domestic economy the inter-branch international companies uniting production structures and financial institutions of Russia and foreign countries have started to be created. The characteristic of integration processes in active formation of corporate sector of domestic economy 1987-2000gg. it is provided intab. 1.

According to the researchers who are engaged in a perspective of formation and development of the Russian big business, it is necessary to allocate certain stages of formation of the corporations, being characterized with the institutional and economic features reflecting their specifics and difference from foreign analogues. As a result of privatization 1987 - 1991 was the first holding structures not receiving economic or production effects, and control acquisition over a part of the state assets was which

purpose of creation. The second stage - mass privatization 1992-1994 years though differed from previous attempts to create viable structures as has not solved problems of industrial sector of economy. Redistribution of the share capital in 1994-1996 years as has not brought considerable high-quality changes in existing corporate sector of economy.

Table 1

Intrinsic and substantial features of integration processes of the period 1997 - 2000r

Types of being formed corporate structures	Features of the period of formation	Way of the organization of new structures
The industrial enterprises created during the Soviet period, the beginning of formation of structures of holding type	Transition from state ownership to private through privatization, property redistribution	Acquisition of a controlling stake, diversity
The integrated business groups, bank holdings, industrial holdings, trading and financial conglomerates.	During check privatization on the basis of the state enterprises joint-stock companies are created, the law on FPG creation, the industrial enterprises create own financial structures	Vertical integration, Association of the enterprises of various branches, intra branch cooperation, concentration of the incorporated enterprises
Diversified FPG, holdings, The joint venture with foreign partners, industrial conglomerates, interregional FPG	formation of financial and bank structures by acquisition by bank structures of control over the industrial enterprises, Acceptance entering of specifications into the law on privatization, inclusion into corporate structures investment, and insurance companies, mortgaging auctions are lawful about joint-stock companies	Vertical integration, Inter-branch integration, association of the enterprises in various spheres of economy
Corporations, FPG, multinational corporation, interstate financial and industrial groups	Inter-branch corporate associations, active association of the banking and industrial capital, as a result of crisis a number of the integrated business groups lose control over some large enterprises, have stopped existence a number of large banks	Processes of merges, absorption

After acceptance «The law on joint-stock companies» in 1996-1998 years there was a certain reorganization of the enterprises, there was a transition to procedural technologies of corporate control [3]. After 1998 for the industrial enterprises there were as a whole favorable conditions as a result of state regulation directed on economy

stabilization after ruble devaluation, and in 1999-2000 growth of industrial production at the expense of favorable market conditions, but already in 2001г is noted. Intensity of industrial production has started to decrease. During this period active processes of transformation of corporate sector tend to reduction. As the main mechanism of integration the property relations act. Practically power methods of impact on shareholders are not applied. Initiators of creation of the new companies are the industrial enterprises, or the financial structures which are buying up controlling stakes of the competing companies. A significant amount of FPGI of corporations created in this period have grown out of integration of the ready companies, many companies were created from the enterprises which were earlier independent business units within concerns. Process of modification of corporations and FPG is presented in tab. 2.

Table 2

Stages of formation and feature of transformation of corporations and FPG

1987-1991	1992-1994	1995-1996	1996-1998	1999-2000
The state industrial enterprises and complexes as a result of privatization pass to private hands, private business is formed	The trading and financial conglomerates which centers are banks, and foreign trade associations, state the companies in fuel and energy complex and in manufacturing industry	Financial and industrial integration, as a part of corporation of the enterprise both real, and financial sector. At the heart of integration of industrial sector lies the principle of a diversification, corporation aspire to include in structure the enterprises from high-technology industries. The central element is the banks which have received control over the significant enterprises of real sector.	Banks buy up controlling stakes of the industrial enterprises, diversified financial and industrial groups are formed. As a result of crisis of the bank sphere Banks lose control over the industrial enterprises	The industrial enterprises are formed in the structure by financial structures, integration round the industrial enterprises, The corporations, playing the leading role in national economy were created a little large. The state supervises federal natural monopolies, creating corporations with the participation.

As a result of the analysis of formation and development of corporate sector of the Russian economy it is possible to conclude that the main integration processes in leading industries establishment of control was which purpose, attempts to reform the industry have come to the end. At the present stage there is a development of effective mechanisms of management by difficult economic objects on the basis of integration organizational and technological capacity of the large companies and advantages of the state participation in hi-tech sectors of economy.

The economic situation which has developed now in Russia represents favorable possibilities for functioning of essentially new forms of managing - the state corporations. A real situation such is that without merge of the production and financial capitals and as the state participation to the enterprises everything is more difficult to sustain requirements of constantly amplifying competitive fight and continuous change of an economic situation.

Formation of the state corporations which abroad have turned long ago into a national economy basis, speaks deep interpenetration of different types of the economic activity united by industrial processes [8]. Thus, the state corporations are now not only certain subjects of business, and represent the institutional mechanism of the management, allowing reaching synergetic effects at the expense of association of administrative functions [4].

Creation of the state corporations serves in Russia as the answer to integration and disintegration calls, and as modernization and the effective investment of considerable financial means found in process of self-organizing of economic system. Plans of creation of state corporations assume that they can become key «break points» in domestic economy. The Russian legislation defines that the state corporations can be created in any significant industries where the state interest is widely presented [5]. Economy created in priority branches corporate structures is characterized by high stability to market risks owing to what studying of processes of formation of the Russian state corporations is of interest.

It is known that the form of the state corporation has been institutionalized by the amendment to the Federal law from July 8 1999г. No. 140-FZ «About non-profit organizations». According to item 1 of Art. 7.1 of the Federal law the state corporation the non-profit organization not having membership founded by the Russian Federation on the basis of a property contribution and the employee for implementation of social, administrative and other socially useful functions admits. The state corporation does not answer for obligations the Russian Federation, and the Russian Federation does not answer for obligations the state corporation if the law providing creation of the state corporation has not provided other [7].

At making decision on creation of the state corporations in a basis of strategy the actual problem of development of the industry on an innovative basis, first of all machine-building and defensive and industrial complexes, for satisfaction of internal solvent demand for machine-building and demanded knowledge-intensive and hi-tech production and expansion of its presence in foreign markets was put.

The first state corporation «Agency on restructuring of the credit organizations (ARCO) has been created in 1999, its legal status was defined by the Federal law from July 8 1999г. No. 144-FZ «About restructuring of the credit organizations». In 2003 on the basis of ARCO the Agency corporation on insurance of deposits (ASV) which combined in itself functions of insurance company and institute of the corporate competitive managing director has been created.

The greatest part of the state corporations founded by special laws, has arisen in the country in 2007. Creation of state corporations "Rosatom", "Russian Technologies", «Fund of assistance to reforming of housing and communal services», etc. became reaction to an assessment of a place of economy of Russia in the modern being globalized world and attempt to keep "RUSNANO" successful technologies and the directions of development which can define a place of Russia in world integration process [6]. The created state corporations are urged to solve 3 main problems assigned to them:

- Compensation of failures of the market and the state system in separate branches;
- Increase of efficiency and flexibility of a management system;
- Increase of competitiveness of strategic sectors of economy.

Investigating genesis of formation of the state corporations in Russia, it should be noted that large forms of business have arisen owing to association of the existing organizations in the integrated forms of housekeeping. That a new form of managing - the state corporations are integrated and possesses high administrative potential it is possible to judge according to the following data presented in table 3.

Table 3

Stages of development of the state corporations

State corporation	Creation date	Branch (sector)	Creation process	Property contribution and sum of a monetary contribution	Purpose of activity of corporation	Main indicators of activity
Agency on restructuring of the credit organizations	1999	Banking sector	New enterprise	10 billion roubles.	Sanitation of the collapsed banking system of the country.	In 1999 survey of 27 credit organizations is conducted, on 7 from which the conclusion about restructuring is drawn. It was liquidated in 2004 [9].
Agency on insurance of deposits	2003	Banking sector	New enterprise	Insurance fees of participating banks of system of insurance of deposits, income of investment of temporarily available funds of Fund, property contribution of the Russian Federation.	Payment to investors of compensations on deposits at approach of insured event	From the moment of creation of group of companies of 375 000 investors have received insurance compensation at a rate of 72,4 billion roubles. On 10/29/2012 the size of fund of insurance makes 189,5 billion roubles [10].
United Aircraft Corporation	2005	Military industrial complex	Integration of the existing enterprises into a uniform complex	At the moment of establishment authorized capital of Corporation has made 96,72 billion rubles	Urgent need of modernization of park of civil planes and occupation of 50 % of the Russian market and 10 % of the foreign market of civil planes.	For the period 2008-2011gg. the enterprises entering into JSC OAK, have put 347 aircrafts of all types, thus only in 2011 more than 100 aircrafts have been delivered to customers [11].
United Shipbuilding Corporation	2007	Military industrial complex	Integration of the existing enterprises into a uniform complex	Authorized capital - 1 billion roubles 100 % of actions - at the state.	Modernization of ship-building park and increase of competitiveness of the ship-building organizations in branch.	By data for February, 2010, in a portfolio of OSK there were more than 100 orders [12].
State corporation «Development bank and foreign economic	2007r.	Banking sector	Integration of the existing enterprises	Monetary contribution - to 250 billion roubles (180 billion already	Ensuring increase of competitiveness of economy of the Russian	Volume of a portfolio of the investment credits on 01.01.2012r. has made 459,6

activity» (Vneshekonombank)			into a uniform complex	allocated)	Federation	billion roubles that in 1,5 times exceeds the corresponding indicator on начало years [13].
Russian Corporation of Nanotechnologies state corporation (Rosnanotekh Group)	2007г.	Power complex, chemical industry	New enterprise	130 billion roubles allocated.	Assistance of realization of a state policy in the sphere of nanotechnologies, to development of innovations in this sphere, implementation of projects of creation of perspective nanotechnologies and nanoindustries	The accumulative result for the end of 2010 the supervisory board of Rosnanotekh Group has approved 104 projects with the general budget of 347 billion roubles, including a share of Corporation in volume of 140 billion roubles and co-investors of 207 billion roubles.
Fund of assistance to housing and communal services reforming	2007г.	Sector of housing and communal services	New enterprise	240 billion roubles allocated.	Creation of safe conditions of accommodation of citizens and stimulation of reforming of housing and communal services	As of 01.01.2012г.: - 280,71 млрд.руб. it is sent in the form of financial support to subjects of the Russian Federation in 2008-2011gg.; - 44,76 billion roubles - temporarily available funds of fund; - 4,33 billion roubles are used on ensuring activity of fund [14].
The state corporation on building of the Olympic objects and development of Sochi as mountain resort (Olympstroy State Corporation)	2007г.	Construction	New enterprise	Monetary contribution to 200 billion roubles.	Engineering researches at construction, design, reconstruction, the organization of operation of the objects necessary for carrying out the XXII Olympic winter Games and the XI Paralympic winter Games 2014г. in Sochi	Project documentation on 166 objects is developed and accepted by the customer; contracts on performance of installation and construction works on 136 objects are signed; works on 107 objects are begun; 21 objects are placed in operation.

<p>The state corporation on assistance, development, production and export of hi-tech production "Russian Technologies" (Russian Technologies State Corporation)</p>	<p>2007г.</p>	<p>Defence industry complex</p>	<p>Integration of the existing enterprises into a uniform complex</p>	<p>Assets: Rosoboronexport concern with all its assets. Monetary state contribution - 130 billion roubles.</p>	<p>Assistance to development, production and export of a hi-tech industrial output</p>	<p>For 2011 investment programs of 18 holding companies and 9 organizations of corporation including more than 480 projects are developed and approved [15].</p>
<p>The state corporation on atomic energy "Rosatom" (Rosatom State Corporation)</p>	<p>2007г.</p>	<p>Power complex</p>	<p>Integration of the existing enterprises into a uniform complex</p>	<p>Assessment of assets - to 1 trillion</p>	<p>Carrying out a state policy, implementation of standard and legal regulation, rendering of the state services and management of the state property in the field of use of atomic energy</p>	<p>Following the results of work for 2011 the income of the organizations and the enterprises in comparable conditions to 2010г. has grown by 10,8 % [16].</p>

From the provided table it is visible that the main part of the state corporations has been created in 2007г. for the organization of new competitive productions, the state participation in activity of strategically important industries and aspiration of the state to keep available advanced technologies for their further improvement. It should be noted that the Russian state corporations have no analogues in the world by the possibilities and advantages which are provided by the state for their activity: the property contributions which are carrying over corporation, lack of the established forms of control of state corporation activity that essentially influences development of similar institute of market economy.

Peculiar features of domestic corporate structures are caused by processes of their formation, distinct from similar processes of other countries. The first industrial companies in fuel and energy complex have been created on the basis of the adopted resolutions of the government of the Russian Federation, and almost all of them successfully function today, having undergone some structural changes, including having created the network organizations in leading industries. The industrial infrastructure created in a planned economy possessing high potential, at the time of market reforms has formed a basis of the first industrial corporations which promoted subsequently emergence of the large finance, trading and consulting companies. From all economic institutes of market economy the corporate sector was created most quickly and if the basis of the first corporations was made by the former state industrial privatized enterprises operating in an imperfect legal framework, today the corporate companies are guided by the international corporate standards and operate as full subjects of the world financial markets. Have changed as mechanisms of interaction of the state and big business, creation of the state corporations on the basis of adoption of the federal law and a property contribution has begun.

In modern conditions the state corporations are at the same time both the subject of regulation of big business, and his direct participant within realization of the interests in development of industrial sectors of economy. Creation of the state corporations as

organizational and institutional basis of interaction of the state and business will allow to use capacity of the corporate companies for formation of competitive industries.

Conclusion The authors of this article analyzes the processes of formation and development of the domestic corporate sector in the context of transformational change, especially a systematic integration processes, identified the types and forms of corporate companies formed at different stages of their development, identifies ways of organizing corporate companies depending on the period of formation, formed in this period cooperation is a transitional form to companies at higher levels.

Stages of formation of state-owned corporations, which allows to evaluate the potential of this form of management, and suggest that public corporations have considerable organizational and economic potential, which is determined by the exceptional features and benefits offered by the state for their activities, in particular the property contributions of passing in the property Corporation, the lack of established forms of control over the activities of the state corporation.

The specific features of the domestic corporate sector due to formation, different from similar processes in other countries. At the current stage, the development of effective governance a complex commercial facilities through the integration of organizational and technological capacity of the large companies and the benefits of public participation in the high-tech sectors of the economy, which requires further research evaluation of state-owned corporations and their impact on the various sectors of the economy.

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THE INVESTMENT POLICY IN REGION

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In the balanced economy the investments are the basic condition of economic development, and in the economy captured by crisis, investment activity acts as the main condition of economic revival. This thesis is axiomatic enough and was repeatedly proved by world economic practice.

Russian economists as their foreign colleagues consider investments as long-term capital investments on various spheres of economy, social programs, protection of environment as within the country, and abroad for the purpose of development of manufacture, social sphere, business, and profit increase.

The sense and essence of regulation of investments and investment process consists in an establishment of rules of law (conditions, guarantees), subjects of investment relations determining, who are proprietors. The property, in this case, is the defining factor of any social and economic policy, including and investment.

At regional level management of investment activity includes:

- Development of annual analytical reports on social and economic position of region, which includes revealing of tendencies, contradictions, problems, choice of priorities for these problems and estimation of necessary investment resources for solutions of these problems;

- Development and administrative support of strategy of investment development of the region, which means that there will be formation of common "philosophy" of preparation and making of administrative decisions by various participants of investment process. This common view on approaches to the understanding of

essence of arising problems, on assigning of priorities when investment resources are limited and necessity of their accumulation at the key directions providing stability of development;

- Estimation of a state and dynamics of the regional investment market and development of programs of local savings involving into the regional manufacturing process;

- Estimation of investment potential by industry branches and territories;

- Monitoring of regional investment risks and development of actions for their decrease, which includes the analysis of sources, determination of necessary resources and then accumulation of resources on the most "dangerous" directions;

- Development of the report on investment "reliability" partners for the regional economy;

- Development of organizational-economic mechanism (procedures, methods) of assistance to investors in providing direct access to the management of joint business, security of investments and their return;

- The control over investment resources with the lower comparative efficiency, involved in economy of Primorye Territory from foreign markets;

- Estimation of social and budgetary efficiency of investment projects and their selection for organizational and financial support from regional and territorial authorities.

An investment policy is development and maintenance of such supply in the capital market which will satisfy as much as possible requirements of economy for investments of certain volume and the structure, subjects which are based on the basis of interest of the economy units in economic effectiveness of the investments.

Basic elements of the investment policy conducted by the regions of the Russian Federation, are: acceptance of own legislation regulating investment process; granting (within their authorities) to investors of various privileges and stimulus of financial and not financial character; development of organizational structures with the purpose of the

assistance to investments; development and examination of investment projects; granting of customs privileges; accumulation of money resources of the population by release of municipal bonds.

The regional investment policy is a strategic plan of action in the investment market of the region. It has long and short term purposes and priorities - strategic and the nearest, a directions and system of regulation measures of the regional investment market. The purposes and priorities of an investment policy are caused by the purposes of the given region. Each region of the Russian Federation has the right to develop own investment strategy of the region.

The regional investment policy is usually a system of the measures which are carried out by regional authorities, related to attraction and rational use of investment resources of all types of investors for the purpose of steady, balanced and socially-focused development of region.

The most the general concept, which characterizes investment processes in a region is its investment climate. The regional investment climate represents system of legal, economic and social conditions of the investment activity, formed under the influence of a wide range of related processes. These processes are subdivided on the makro - micro- levels and regional level of management. These conditions reflect as objective possibilities of region to development and expansion of investment activity, characterizing its investment potential, and conditions of activity of investors (investment risk), which create conditions for steady investment motivations and making essential impact on profitableness of investments and level of investment risks.

For improvement of an investment climate in Primorye Territory and attraction of additional investment resources the legislation is improved, projects of legislative documents are developed/ They are:

- The law of Primorye Territory «About participation of Primorye Territory in projects of state-private partnership»;

- The law of Primorye Territory «About lowering the tax rate of the profit tax for the part of tax, which is a subject to transfer to the regional budget, for specific categories of the organizations» (for the organizations implementing priority projects);

- The law of Primorye Territory «About modification of article 2 of the Law of Primorye Territory« About the tax for the property of the organizations »(for the organizations implementing priority projects);

- Resolutions of Administration of Primorye Territory «About the confirmation of the Order of implementing of competitive selection of priority investment projects, formations of the Register of priority investment projects of Primorye Territory and control of their implementation».

Acceptance of documents within the frame of improvement of an investment climate will allow to involve in economy of Primorye Territory about of 200-300 billion roubles of off-budget investments annually, that corresponds to the purposes and tasks of Strategy of social and economic development of Primorye Territory for the period until the year of 2025, to provide by this year growth of a total regional product in 2,7 times, to create more than 74 thousand new working places, a part of production with new specialization in Territory economy at level of 58%.

Primorye Territory has faced following problems at the time of world financial crisis. On the background of all-Russian problems it was possible to look optimistically at a social and economic situation in Primorye Territory. There is large scale mastering of the state and private capital on building of objects of APEC summit, development of the main oil pipeline "Taishet - Kozmino". However, during last few years the steady tendency of being behind from average Russian indicators was generated by the Primorye Territory. These indicators are: rates of growth of gross regional production, a standard of living, real incomes of the population, attraction of investments. The main worst change during last years is the catastrophically decreasing part of industrial production in gross regional product which exceeded 60 % during period, which preceded reform. Primorye Territory turns to region of services. Dependence of the market of consumer goods on import is very high and is especially high for food . More over there are no real preconditions of reduction of its dependence. Federal funds were allocated for building of

objects of a forum- APEC summit, and after the year of 2012 the Territory economy will be strongly depend on the federal center.

In our opinion, the concentration of attention to the following items is necessary for initiation of structural transformations in economy and improvements of an investment climate of Primorye Territory:

- Accurate determination and legislative fastening of investment functions for federal, regional and municipal levels;
- The tuned system of budgetary transfers, including the investment;
- Joint federal –to- regional financing of investment projects withdrawing of the private and foreign capital;
- The effective mechanism of investment support for depressive areas, provided accurate determination of their status;
- Flexible state regulation of economic processes and improvement of the legislation in the field of investment activity.

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**CREATION OF DISCRIMINANT MODEL OF TAX DIAGNOSTICS ON
THE BASIS OF THE TECHNIQUE OF THE TAX BURDEN ASSESSMENT
ON THE BASIS OF GENERALIZED INDICATOR OF THE EFFICIENCY**

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Introduction. The effective tax system has to support balance between stimulating and fiscal functions that will give the chance to work to the enterprise, providing profitability of economic activity, and to fill revenues of the budget of the state. Today it is impossible to tell that this balance exists.

For balance formation between two specified functions it is necessary to carry out the analysis of system effectiveness of the taxation. Diagnostics of work of the enterprise in the conditions of operating system of the taxation also is extremely necessary as it gives not only an assessment of effectiveness of measures of tax regulation, but also opportunity to define current state of the enterprise and its prospect as the taxpayer.

For balance formation between two specified functions it is necessary to carry out the analysis of system effectiveness of the taxation. Diagnostics of work of the enterprise in the conditions of operating system of the taxation also is extremely necessary as it gives not only an assessment of effectiveness of measures of tax regulation, but also opportunity to define current state of the enterprise and its prospect as the taxpayer.

For the purpose of diagnostics of work of the enterprise in the conditions of system of the taxation it is offered to estimate tax loading of the enterprise and efficiency of its work by means of discriminant model of tax diagnostics. Its application will allow to carry out with higher quality a preliminary estimate of tax loading, using data of financial statements.

The initial data to build the model was statistical reporting on 100 enterprises of Ukraine for the year 2008, placed on the official website accessible to the public database. Primary documents for development of the model were the financial statements form №1 «Balance sheet» and №2 «Profit and loss statement».

Let's estimate tax burden and acceptable level of the taxation for set of the enterprises.

According to a technique of an assessment of tax loading on the basis of the generalized indicator of efficiency [1], we will estimate coefficients of the equation of regression of the generalized indicator of efficiency from tax loading by means of a statistical Gretl package.

As a result of calculations we will receive the following model

$$Y = -0,354 + 2,23 \cdot \xi - 3,33 \cdot \xi^2 + 1,05 \cdot \xi^3 ,$$

где Y - generalized indicator of the efficiency, ξ -tax burden. Fischer's criterion for this model makes 543,72 that allows to accept a hypothesis of adequacy of model with probability of a mistake 0,01.

Values of the Student's criterion for the estimated values of coefficients are given in table 1. All coefficients are significant with probability of a mistake 0,01.

Table 1

Results of an assessment of model parameters

Parameter	Coefficient	Student's criterion
constant	-0,35431	-3,75
ξ	2,2260	8,54
ξ^2	-3,3332	-22,65
ξ^3	1,0488	3,44

On the basis of the received regression model we establish ranges of levels of the taxation depending on behavior of the generalized indicator of efficiency. The schedule of dependence is submitted in fig. 1.

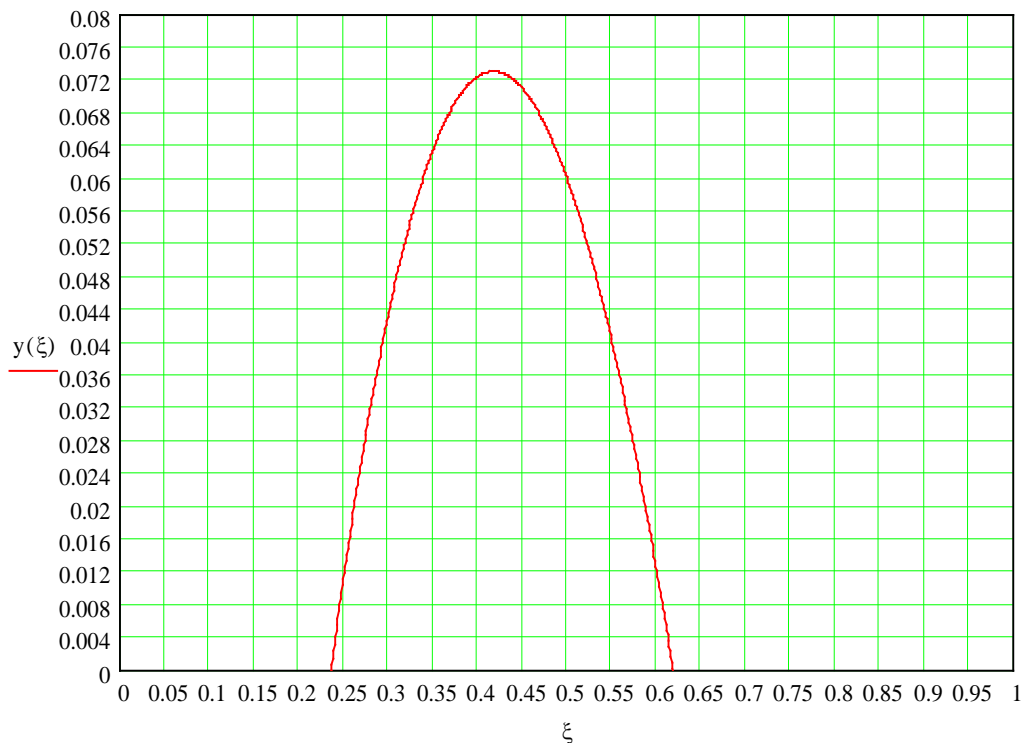


Fig. 1 «Dependence of the generalized indicator of efficiency on tax burden»

First of all we will determine ranges of profitability and losses. If the enterprise functions in a profitability zone, it is necessary to talk about effective work of the enterprise within tax system and to consider this range accepted. However according to schedule 1 there is an area of growth and recession of the generalized indicator of the efficiency as which boundary point the level of the tax loading 0,417 providing a maximum of the generalized indicator of efficiency acts.

In case the enterprise functions in a profitability zone, work in the field of the zone of the taxation providing growth of the generalized indicator of efficiency, will be more favorable as will promote enterprise development. Let's allocate the received ranges, having presented them in table 2.

Table 2

Results of an assessment of acceptable level of the taxation

Taxation range	Characteristic
To 0,235	Area of losses
0,235 – 0,417	Growth Y , profitability area

0,417- 0,618	Recession of γ , profitability area
from 0,618	Area of losses

Let's break set of analyzed objects (enterprises) into groups depending on the range of acceptable level of the taxation for formation of training selections. On the basis of the received results of table 3 we will define four options of training selections (tab. 3).

Table 3

Options of classification of the enterprises

Taxation range	Group	Level
To 0,235	1	not accepted
0,235 - 0,417	2	accepted
0,417 - 0,618	3	accepted
From 0,618	4	not accepted

By results of the analysis of interrelation of the generalized indicator of efficiency and tax loading we have four groups: the first, the fourth – correspond to area of the losses, the second, the third – profitability areas. In this case it is considered accepted if to level of the taxation there corresponds area in which the enterprise functions without losses.

For all enterprises on the basis of financial forms № 1, 2 calculation of the following financial coefficients was executed: covering (x_1), fast liquidity (x_2), absolute liquidity (x_3), autonomy (x_4), financial stability (x_5), security with own current assets (x_6), independence (x_7), maneuverability of own means (x_8), Biver's coefficient (x_9), coefficient of security with long-term sources (x_{10}), maneuverability of own capital and long-term sources of financing (x_{11}), the coverage coefficient of reserves (x_{12}), investments (x_{13}), ratio of non-turnaround and current assets (x_{14}), coefficient of

turnover of receivables (x_{15}), coefficient of turnover of accounts payable (x_{16}), coefficient of concentration of the loan capital (x_{17}).

As a discriminant function is used linear model of the following form

$$f = \beta_0 + \beta_1x_1 + \beta_2x_2 + \beta_3x_3 \dots + \beta_{17}x_{17}, \quad (1)$$

where $\beta_1, \beta_2, \beta_3, \dots, \beta_{17}$ - model coefficients, $x_1, x_2, x_3, \dots, x_{17}$ - financial coefficients, f - value of discriminant function.

All calculations were carried out on the personal computer by means of a statistical STATISTICA 6.0 package.

The preliminary analysis showed that values of tolerance of variables, and come nearer to a zero mark. It specifies that each of the listed variables is a linear combination of one or several selected variables. Therefore these variables are excluded from the further analysis (tab. 4).

Results of calculations showed that the following financial coefficients will be discriminant variables with probability of an error of 5%: x_4 - autonomy coefficient, x_{10} - coefficient of security with long-term sources, x_{12} - coefficient of a covering of stocks. At model recalculation taking into account discriminant variables x_4, x_{10}, x_{12} results of table 4 indicate the importance of these variables at a significance value of 5%.

At model recalculation taking into account discriminant variables x_4, x_{10}, x_{12} , results of table 4 indicate the importance of these variables at a significance value of 5%.

Table 4

Discriminant variables

Discriminant variable	Λ - statistics	private Λ	F-ratio (inclusion)	Tolerance	Significance value
x_4	0,788824	0,901556	3,421395	0,771236	0,020413
x_{10}	0,836047	0,850633	5,501997	0,783700	0,001588
x_{12}	0,786785	0,903893	3,331551	0,981693	0,022825

However according to the table 5 Makhalonobis's distance between groups 2,3 was insignificant that gives the chance to unite groups 2 and 3 in one the general,

corresponding to the range of the tax loading providing profitability of the generalized indicator of efficiency.

Table 5

Assessment of distances between groups for four training selections

Group	Mahalanobis distance	F- statistics	p- probability
1,2	0,002508	5,124562	0,002508
1,3	0,001246	5,703245	0,001246
1,4	0,000462	6,533077	0,000462
2,3	0,826316	0,298614	0,826316
2,4	0,013852	3,733788	0,013852
3,4	0,002167	5,244964	0,002167

Again we will break set of analyzed objects (enterprises) into groups depending on the range of acceptable level of the taxation for formation of training selections. On a basis above the specified calculations we will define three options of training selections (table 6).

Table 6

Options of classification of the enterprises

Taxation range	Group	Level
To 0,235	1	not accepted
0,235 – 0,618	2	accepted
From 0,618	3	not accepted

Let's execute recalculation of discriminant functions, previously having constructed on the basis of table 6 three training selections. Results of calculations showed that the

following financial coefficients will be discriminant variables for the first option with probability of an error of 5%: x_4 - autonomy coefficient, x_{10} - coefficient of security with long-term sources, x_{12} - coefficient of a covering of stocks.

At model recalculation taking into account discriminant variables results of table 7 indicate the importance of these variables at a significance value of 5%.

Table 7

Discriminant variables

Discriminant variable	Λ - statistics	private Λ	F-ratio (inclusion)	Tolerance	Significance value
x_4	0,815432	0,897697	5,413152	0,760176	0,005938
x_{10}	0,844713	0,866579	7,313207	0,772383	0,001111
x_{12}	0,809791	0,903950	5,047138	0,981750	0,008258

According to the table Mahalanobis's 8th distance between groups was significant.

Таблица 8

Assessment of distances between groups for three training selections

Group	Mahalanobis distance	F- statistics	p- probability
1,2	1,923844	6,035141	0,000831
1,3	3,409427	6,631882	0,000408
2,3	1,210918	4,388463	0,006150

It is necessary to pay attention that this option contains three training selections therefore two discriminant functions pay off.

According to results of calculations of table 9 both functions are statistically significant. However, relatively percentage of the first discriminant function makes 64%.

Table 9

Results of an assessment of the importance of discriminant functions for the third option of training selections

Function number	Own value	Canonical correlation	Λ - statistics Wilkes	χ^2	Significance value	Relative percentage
1	0,215627	0,421164	0,732011	29,94815	0,000040	64
2	0,123782	0,331885	0,889853	11,20316	0,003692	36

Discriminant function will look like

$$f = 1,35357 - 2,95835 \cdot x_4 + 1,00391 \cdot x_{10} + 0,00009 \cdot x_{12} \quad (2)$$

Let's construct a classification matrix on the basis of the classification rule: if $f > 0,562342$ – the enterprise to refer to the first group, if $-0,34229 < f < 0,562342$ – to the second group, if $f < -0,34229$ – to the third group (таблица 10).

τ - the statistics of mistakes is respectively equal 0,503. It means that classification by means of discriminant function makes for 50% of mistakes less, than it was expected at casual classification.

Table 10

Classification matrix

Group	Percent of the correct classification	The estimated classification		
		1	2	3
1	18	2	9	0
2	97	0	75	1
3	23	0	10	3
Total	80	2	94	4

Let's consider the provision of classes, having represented them on schedules. Fig. 2 represents an arrangement of the enterprises of three training selections in coordinates of two discriminant functions. He confirms results of a classification matrix and specifies that one enterprise incorrectly was carried in the second group.

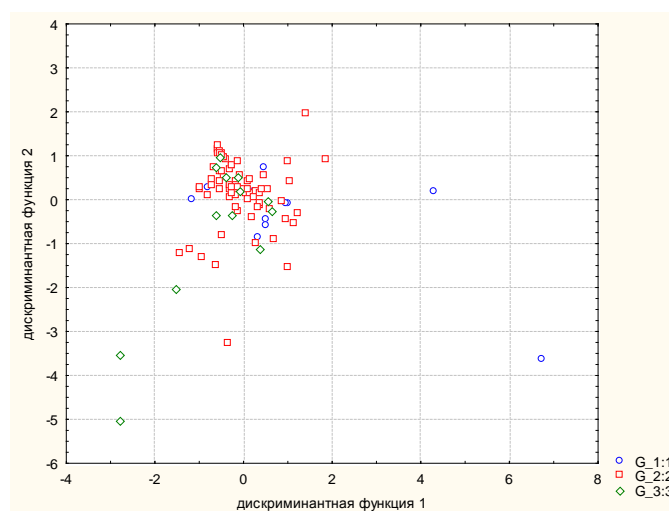


Fig. 2 “Arrangement of training selections in coordinates of discriminant functions”

But as results of the analysis specify that relatively percentage of the first discriminant function makes 64% therefore fig. 3 is most informative in the description of training selections.

It shows that groups are quite distinguishable, centrodes are separable from each other, and there are no obvious overlappings of separate objects. Though it should be noted that the group two possesses bigger concentration, than the first and the second. Other explanation of such arrangement – though the enterprises are analyzed treat production branch, distinctions of tax loading in branch as 15% of selection make the enterprises of the food industry are observed.

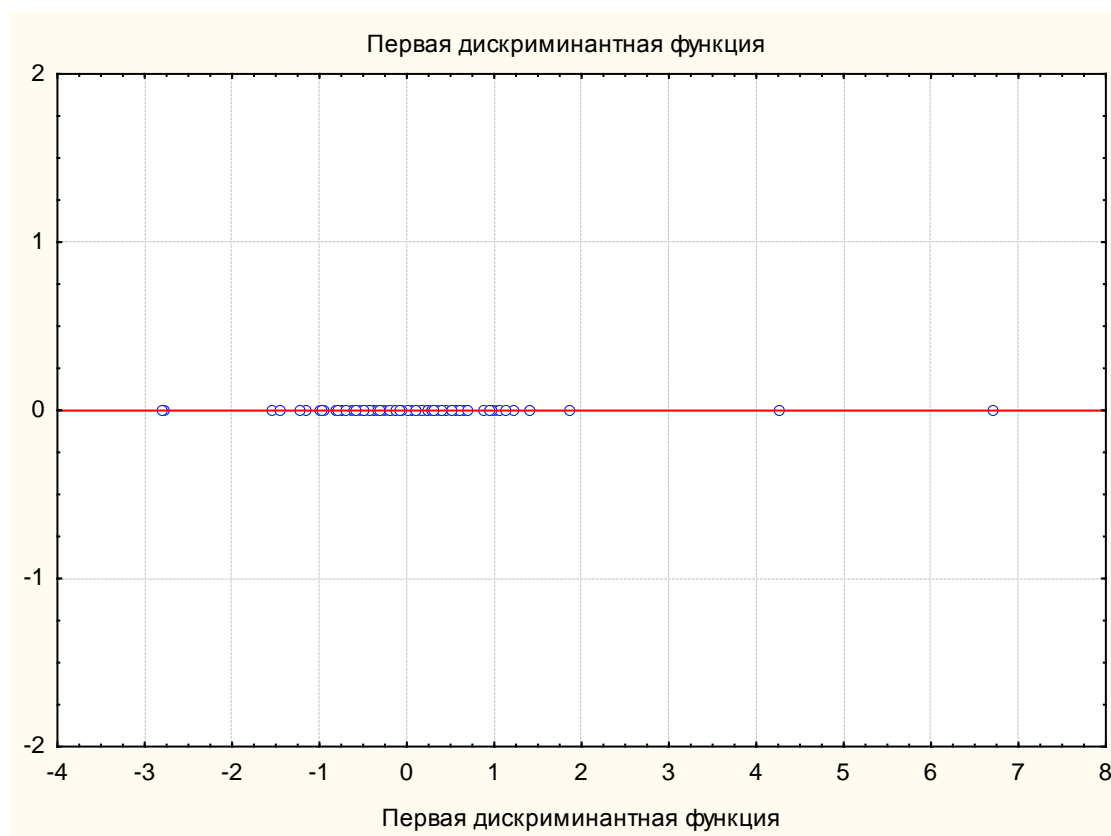


Fig. 3 “One-coordinate schedule of the discriminant analysis”

Let's carry out classification of 12 new managing subjects on the basis of financial coefficients, using classification rules. Results of calculations are created in table 11.

Table 11

Classification of new objects

Enterprise number	Code	Discriminant function	Croup	Tax burden
1	1	-0,67151	3	0,033
2	16	-0,09426	2	-0,122
3	20	-0,04235	2	1,232
4	37	-0,20177	2	2,047
5	47	-0,8109	3	-1,021
6	50	-1,231	3	3,898
7	86	0,78692	1	3,176
8	135	0,460644	1	4,511
9	136	1,275528	1	0,873
10	141	0,727057	1	0,849
11	165	-0,23763	2	1,1

12	167	-0,38849	3	0,636
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The received results specify that the most part of the observed enterprises doesn't get to the group of companies, effectively working within taxation system. Therefore, based on results of the classification, all enterprises, except the enterprise with a code 167, it is necessary to subject to deeper analysis as the actual value of tax loading doesn't correspond to group to which the identified enterprise got. The enterprises with codes 1, 47, 50, 136, 141, 167 are carried to groups with unacceptable level of tax burden. It should be noted that at this selection there are enterprises, values of which tax loading over 1 or 100%, and also there are negative values of this indicator. Such situation was already observed in 1993-1998 [2, 5, 6].

Let's create selection of 85 enterprises, having excluded from initial 15% of the enterprises of the food industry as tax loading depends on branch accessory of managing [3].

Using the same procedure, we will receive model

$$f = 0,627346 - 0,454072 \cdot x_8 + 0,487015 \cdot x_{10} .$$

It is necessary to pay attention that the exception of 15% of the enterprises of the food industry led, first, to change of a set of discriminant variables, secondly, relative percentage of the first discriminant function (69%) increased.

Let's construct a classification matrix on the basis of the classification rule: if $f > 0,090395$ – the enterprise to refer to the second group, if $-1,51652 < f < 0,090395$ – to the third group, if $f < -1,51652$ – to the first group (tab. 12).

τ - the statistics of mistakes is respectively equal 0,495. It means that classification by means of discriminant function makes for 49,5% of mistakes less, than it was expected at casual classification.

Table 12

Classification matrix

Group	Percent of the correct classification	The estimated classification		
		1	2	3
1	33	1	2	0
2	95	1	60	2
3	21	0	15	4
Total	76	2	77	6

Let's carry out classification of the same managing subjects on the basis of financial coefficients, using the classification rule, having excluded from selection two enterprises with codes 136 and 165 as they treat the food industry. Results of calculations are created in table 13.

Table 13

Classification of new objects

Enterprise number	Code	Discriminant function	Group	Tax burden
1	1	0,193355	2	0,033
2	16	0,17323	2	-0,122
3	20	0,165224	2	1,232
4	37	0,022125	3	2,047
5	47	0,139293	2	-1,021
6	50	-0,43296	3	3,898
7	86	0,049315	3	3,176
8	135	-0,04163	3	4,511
9	141	0,32429	2	0,849
10	167	0,211599	2	0,636

Proceeding from results, it should be noted that managing subjects with codes 1, 16, 20, 47, 141, 167 need to be subjected to deeper analysis as the calculated value of tax

loading doesn't coincide with group in which the enterprises for results of preliminary diagnostics of tax loading were included.

Conclusions

In work application of discriminant model of tax diagnostics for an assessment of tax loading of the enterprise for the purpose of an assessment of efficiency of its work in the conditions of tax system is shown.

The discriminant model has the following features:

1. The discriminant model to be under construction with application of the discriminant analysis. As grouping sign for creation of training selections tax loading acts. And it's acceptable and unacceptable level is considered.

2. Acceptable level of tax loading is defined on the basis of statistical interrelation of a generalizing indicator of efficiency and tax loading. The generalizing indicator of efficiency represents a linear combination of different types of the profitability, received on the basis of a method main a component.

3. The discriminant model can be constructed at the level of the region, branch, state.

4. On the basis of model, knowing only financial coefficients of the enterprise, it is possible to give a preliminary estimate of tax loading and to estimate overall performance of the enterprise in the conditions of the tax legislation.

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J11313-364

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**THE HOTEL ENTERPRISES PERSONNEL ASSESSMENT ON THE BASIS
OF COMPETENCE APPROACH**

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Introduction. One of the most effective forms of hotel business organization in the conditions of globalization and internationalization of the economy, increasing competition, changes in the business environment is a network, which occurrence is connected with the deepening of integration processes, the development of the «information society», necessity to obtain competitive advantages on the market. The formation of effective mechanisms and tools of hotel enterprises management, ensures the maximization of their profits, the optimization of the portfolio of activities, sustainable functioning and increased their safety when external conditions changing, because scale effect can identify itself not only in the traditional way - in terms of improvement of services quality, the integration of resources and specific directions of joint activity, but also in the way of positive image creation, formation of the corporate

culture and social responsibility. In the complex of measures for effective hotel chains development is a unique hotel offering and introduction the high standards of service at the expense of the activities consolidation that may take place only in condition of quality raising of personnel joint labor activity. Effective innovative technologies introduction and methods of personnel management should be based on the comprehensive assessment personnel implementation with a view to ensuring its efficiency, effectiveness and quality.

The necessity of constructive scientific approaches' rethinking about complex estimation formation of the hotel chains personnel is due to: firstly, the corporate quality standards' requirements, which anticipate use of concrete, certain in time general goals; secondly, the need for managerial decisions adoption on the basis of objective and operative information about effectiveness of human resources processes; and third, the enterprise management necessity to provide information about personnel activity quality for optimizations the use and development of the personnel potential.

The basic material exposition. The theoretical-methodological framework for the personnel assessment have been actively studied by foreign and domestic scientists, as A. Alaverdov, M. Albert, I. Ansoff, D.Boginya, I. Buleev, V.Vesnin, O.Grishnova, V.Danyuk, G.Dmitrenko, P. Druker, A.Yegorshin, O.Yeskov, G.Zavinovska, A.Kibanov, A.Kolot, M. Meskon, I. Metstner, Yu. Olegov, M.Cemikina, I. Khentse, F. Khetdoury, I. Shvets, S. Shekshnya, G.Shchokin. Scientific-methodological basis about personnel management in the quality management system are devoted to the study O.Krivarychko, Nadezhda Mikhailova, O.Momot, V. Pankova, V. Petukha, G. Skudarya, Ye. Shubenkova, V. Shinkarenka. Theoretical approaches to the staff assessment in the hotel industry were partially discussed: O.Agamirova, O.Beidik, A.Bulgakova, S. Goncharova, V.Kvartalnoi, M. Kabyshkin, L.Kalinina, G. Paperan, T. Pichutina.

The result of their research is the development of particular approaches, procedures, methods of organization and conducting of the personnel evaluation. At the same time unformed systematic approach to of personnel assessment on the basis of competence-based approach, which requires more in-depth and comprehensive study of this problem. In addition, further development requires the development of tools of

personnel evaluation, which would maximally take into account sectoral focus of the economic entities, including hotel industry enterprises. However, modern integration processes in the hotel industry stipulate the necessities of classical concepts and methods consideration of the personnel assessment through the prism of their adaptation to the conditions of the enterprises associations functioning.

One of the most important functions of management of the personnel is an objective labour quantity and quality assessment, which will facilitate and improve work productivity. Biased, formal or prejudiced assessment generates a significant number of workers indifferent attitude to work, lack of interest both in individual and in joint General results of work. That is, at the stage of evaluation should be carried out three main objectives: to promote efficiency and quality of work; provide an objective basis for determining the amount of material compensation; to raise social activity and responsibility of the employees. Integrated assessment is directed on improvement of organization of work; the identification of the motives that lead to highly productive work; establishment of a sound system of material and moral incentives for the individual worker, as well as the team as a whole in the recruitment, placement, promotion of the position in accordance with the quantity and quality of labour expended on the basis of individual characteristics of workers.

In research focuses mainly on two main methods of personnel evaluation: direct, according to the results of labour, and indirectly - through business and personal qualities of the worker [2-5]. The most challenging is the direct estimation or assessment of the performance, which depends on the established performance standards and performance criteria. Efficiency of the direct assessment for the implementation of motivational function is achieved through: organizational possibility of quantitative measurement of performance; availability: the regulation of performance for each workplace; mechanism for the assessment; feedback, that is bound by a discussion of evaluation results; making reasonable decisions on the results of the assessment.

Indirect assessment of personnel is aimed at the evaluation of business and personal qualities of employees, which are the factors of influence on the quality of the work. Requirements to the procedure of indirect estimates include a well-grounded choice of

criteria, methods and subjects of the assessment, «feedback», informed decision-making in respect of a worker on the results of the assessment. The adequacy of the assessment is of great motivating value for the employee in connection with the payment, career, etc. Self-motivating the value of the assessment is to meet the needs in the recognition, respect and self-respect. Instruments of the personnel evaluation should be: relevance, sensitivity, reliability, suitability and practicality [6]. To increase the motivational effect of the assessment of the personnel, necessary not only the design of organizational parameters and technology for the formal assessment of work activities, but also the creation of mechanisms that link the results of the assessment with the systems of remuneration, career development of the staff.

The key question of the assessment of the personnel is a choice of methodological tools to ensure the objectivity of the evaluation.

Research of domestic and foreign practice of evaluation of the personnel has allowed to allocate the following are the most common methods: a written or oral description; assessment of the use of scales; a graphic-analytical method; method of alternative performance; assessment through behavioral reactions and incidents; method of self-evaluation and assessment in special centres; the evaluation on the basis of specifically proved purposes; methods of integrated assessment of business and professional qualities.

Written or oral description, as a rule, consists appraiser, who knows perfectly well the employee. The disadvantage of this method is the difficulty of comparing the characteristics, because they differ in content and volume and playing characteristics.

Evaluation by means of scales less deep than the written description, however, is more suitable in comparison. For the implementation of the evaluation process in this case is developed by the scale of assessment. This may be total, suitable for all criteria scale, or a separate one for each criterion. Considerable attention specified the method of estimation is given in the works of domestic and foreign scientists, in particular O.Yehorshyna, Ye.Maslova, Dzh.Ober-Kriye [7-9] and others. Should point to the main drawback of the method: the numeric values of the index are appraiser opportunity for interpretation. In the assessment it can be called errors "indulgence" or "severity". In

addition, some appraisers have a tendency to give judgment or for the extreme values ("the pursuit of extremum"), or the average values ("aspiration for the middle"). Therefore, to reduce the subjectivity when using this method, you can suggest a way, which structures the full description of the actions or qualities, evaluated in points, in accordance with the received numerical value on the scale. The greater the volume and a higher degree of concretization of the description of bar segments, the higher the quality of the method and objectivity of the evaluation.

One of the most common and widespread methods of evaluation is a graphic-analytical. One example is the "method of maturity profile of the worker", "curves officials quarry", etc. For these methodologies for the assessment of first builds the graph of the dependence of the investigated parameter on various factors (for example, by age, length of service, salary), and then on constructed graphics empirically determine the algorithm dependence.

A method of the characteristics of the alternative provides for the development of an abstract model of characteristics, which have a certain weight and are not connected with the conduct of a particular employee and are evaluated on a special table in the actual number of points, reflecting the value of a worker. The objectivity of the evaluation is increased by the fact that the appraiser unknown values of characteristics. This method is appropriate for use in the assessment of values of workers who carry out such standard features.

Assessment through behavioral reactions (incidents), as a rule, is carried out on the basis of the deficiencies or failures in the operation, which took place over a period of time. Wide dissemination of this method has not received through the complexity of the financial and procedural nature. The more so that the outside of the estimates remain positive achievements of the working - progress in the negotiations, initiative, autonomy in the decision of questions, etc.

The main advantage of using the method of self-assessment of the employee is that a clearer understanding of the characteristics of the work, increases the responsibility of the Executive as a result of his participation in the assessment process and reduces the level of contradictions and misunderstandings between subordinates and leaders

following the evaluation, a growing body of information about an employee. The main thing in the self-assessment is the search for a rational relationship itself with certain activities and identification of own possibilities of its implementation. Rational self-esteem is organizing factor activity, especially in situations where the employee has to make decisions without the guidance and assistance of the head of the highest rank, in the conditions of shortage of resources, time or information. Practice shows, that for the self-assessment can be used almost all of the other methods. This is the methodology Ye.Sharapatovoyi and T.Bazarova [10-11], increase the information content of the employment process.

According to the method of compiling the ranks of comparison of the workers is carried out only for the individual values of the scale. In the framework of the analytical estimates for each indicator is ranking number. Total (generalized) assessment is calculated by adding the individual ranks. The research L.Lenda [12] rank assessment - the most common method of assessment in the United States. About 62% of large enterprises use rank evaluations, 20% - descriptive characteristics, 18% - assessment of the targets. Among large enterprises 51% - rank evaluations, 23% - descriptive characteristics, 17% - assessment of the targets.

In General, the methods used for the assessment of the personnel, can be summarized and grouped into 4 blocks, methods: with the use of quantitative (ballroom) evaluation indicators; ranking; situational assessment; the other, the evaluation criteria which may differ (free feature, historical-biographical method of management by objectives, etc.).

Summary of methods of personnel assessment is presented in the table. 1. Since neither one of the above methods is not universal, it should be emphasized that the problem of personnel assessment is a complex and large-scale unresolved. The solution of the problem of personnel evaluation requires the development of an integrated approach, the definition of uniform and clear criteria for the evaluation of different categories of workers, systems of clear communications between management and subordinates, the elimination of formalism and subjectivism in the evaluation.

Development of mechanisms for the objective evaluation of the personnel is an integral part of the management system of material stimulation of the personnel. This will ensure the revival of equity in the allocation of labour and material goods, regulation of the behavior of employees, the revealing of the reasons that prevent the full development of the labour potential of each employee.

Modern approaches of mechanism integrated staff quality assessment design which based on the need to take into account criteria of competence as the most important system-forming properties. The final result should be a competence structure of enterprise personnel as the basis of its competitiveness.

The conceptual basis for the assessment should be functional or informative (semantic) approach. In the first case, the assessment of professional competence is based on functions that are implemented in the process of personnel activity and their relationship with the General functions of the quality management at the enterprise. A meaningful approach to the quality staff assessment provides that enterprise personnel is demonstrating a high level of professional activity in the context of General, special and specific (organization) of competence.

Table 1

Methods of personnel assessment

Types of methods	Characteristics	Output data
Interview	The conversation with worker to obtain additional by "question-answer" method.	The conclusion about the professional, personal and business worker qualities.
Biographical	Getting information about worker which based on the analysis of personal statements, personnel data, autobiography, leaf from personnel accounting, personal file, education documents, specifications and recommendations.	Official conclusion about personal information, marital status, education, work experience etc.
Observation	Getting information about worker which based on direct facts registration, processes, behaviors, which occur in real space-time conditions.	Working day photo, observation results or timing report.
Testing	Knowledge assessment form, skills, abilities and	Professional diagram,

	psychological qualities which based on special task with their interpretation using keys.	worker psychological portrait.
Self-rating	Worker self assessment, his features, qualities, activities, his position in of a particular social group or enterprise.	Information about worker self-determination.
Business game	Case study analysis in which workers will receive role in a business situation and consider the consequences of decision-making	Business behavior model, management decision
Expert evaluation	Qualified specialists work results, in this work process an objective personnel assessment is provided.	Qualified reasoned conclusion
Exam (test, the protection of the business-plan, project, diploma)	Knowledge and skills control, which anticipate preliminary preparation assessed workers in some range of question, problems or from and speech before the examination Commission/	Examination sheet, business plan, project, diploma awarding qualifications.
Expertise (graphology, physiognomic, psychological)	Specialized personality analysis which based on physiological peculiarities of man's handwriting, biography and individual questionnaires	Worker psychological portrait.
Sociological assessment	Independent poll, with the purpose of estimation of the personnel	The questionnaire, the diagram qualities.

Continuation of Table 1

The analysis of the special tasks	Workers assessment which based on implementation of special projects	Project
The secret guest	Anonymous evaluation of personnel which based on the experience of specially trained customer	Consumer report
Critical incident	Workers assessment behavior in a critical situation and determine the level of stress resistance	The logical conclusion
Certification	Procedure of determination practical qualification skills and business worker qualities and determination their conformity of a certain positions	Protocol
Ranging	Comparison of workers according to certain criteria with the help of expert ranks (position) among the other workers in the aggregate of the obtained estimates	Rank list

Complete 360 degrees	This is the view of worker from the different sides. Information obtained through interviews with the employee, the supervisor, colleagues, subordinates and consumers evaluated	Special assessment form
Hreydynh	the formation of a universal hierarchy positions (ranks) for all enterprise employees; evaluation system, which allows you to install adequate personnel remuneration which based on appropriate values for the organization of various work sites (offices) and worker personal values	The hierarchy of positions
Setting standards and regulations	Comparing worker performance with the relevant requirements, which determine the degree of conformance between achieved and normative work indicators	Service standards, requirements for employees

Comprehensive assessment of personnel work quality of hotel network should be made on the basis of the combination assessment staff work results and their competence. The essence of the integrated assessment is to determine worker's current capacity impact (the knowledge, skills, experience, abilities and personal characteristics) on the results achievement and established standards implementation. Thus is the implementation of one of the basic laws of dialectics - quantitative indicators transition (a set of competences) in the qualitative (competence and performance). In addition, when worker competence assessing understand the assessment of his work effectiveness at the office, the ability to perform the task, that is, the worker effectiveness assessment using necessary competencies for this post.

The level of payment of wage for workers will be carried out according to the results of integrated work quality assessment, which is based on assessment of his work results, and on the certain level of competence, which has a direct impact on these results. Such model of payment in scientific studies have characterized as a «model of payment, based on the individual contribution» [1]

Payment model, focused on the contribution, can be effectively applied in the framework of the developed differential payment structure with its broad range, over

which a moving beyond strips depends on competence and performance indicators. The personal remuneration will be formed on the basis of the results of the work, competence and stimulus motivation for the competencies development, performance, career.

Payment for the contribution means payment for the received results and competence, and for the performance, received in the past and future periods (Fig. 1).

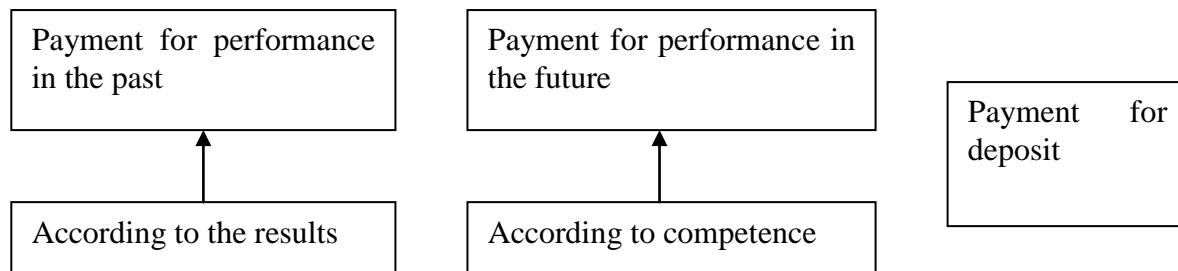


Fig. 1. Complex model of formation payment of wage for workers

Payment, focused on the contribution that effect, using a mixed model management performance - assessing the input and output factors (competence and results), and allows to make a conclusion about the appointment of the individual remuneration level in a certain occupation, taking account of the past work indicators and future indicators that will be achieved through to the competence of employees.

The analysis of existing personnel assessment methods revealed that in solving this important task as a perspective it is expedient to use an approach that based on the point-factor assessment in accordance with the formed individually for each personnel category of the matrix and the scales of quality indicators with the description on each level detection.

The offered technique for staff quality includes a set of indicators, which are decorated in the form of a matrix, have the estimate in points and the distribution of points on the levels of identifying each of the factors. Level detection are decorated in the form of scales with descriptions. The maximum number of points, which can be typed according to the factor shall be determined on the basis of the weight coefficients, obtained by the experts (by the method of ranking).

Thus, the evaluation of the quality of the personnel with the use of points on a range of indicators provides the analysis of competency and of the results of work of the

personnel on the basis of these standards with account of the length of service and its intensity, the comparison of the results of the analysis with the descriptions of the levels and identification of the level and the score for each indicator, as well as to obtain the aggregate, in respect of the individual assessments of indicators, evaluation of the quality of work of the employee. The model of evaluation of the quality of the staff, which includes as General factors of competence, which are used in the assessment of the positions in the General model of competence for all groups of personnel of the enterprise, as well as the specific individual to a particular group of personnel according to the performed functions and roles, as well as the indicators of work experience, and its intensity.

The distribution of the factors of competence in groups of the personnel of hotel management is possible in General to carry out the following way: the first group of managers and professionals; the second group of specialists and workers, technical staff and Junior staff; the third group is the personnel, which has direct contact with the consumers.

The choice of factors of competence is carried out by the experts taking into account the importance and the influence of the factors on the achievement of strategic goals and tasks of the enterprise.

The next step is to develop a matrix of quality assessment for the staff of the first group (managers and professionals). In the basis of the proposed assessment of the quality of the staff is the structure of competencies of a certain team of personnel, which is complemented by indicators of evaluating the effectiveness and intensity of work, the experience of work at the enterprise.

Quality assessment of personnel is the first group of four points-scale for indicators 1, 2, 3, 5, 7, 8, 9 - 1 to 4 points (detection level indicators And not rated (0 points) - level trainees) and by five points-scale for figures 4, 6, 10 - 0 to 4 points based on established experts estimates the weight of each indicator (Table 2).

Table 2

Matrix assess the quality of the first group of staff

№ 3/II	Indicators	Assessment weighting parameter, scores	Assessing the distribution of scores by level detection
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			A*	B	C	D	E
			0	1	2	3	4
1	Level of qualification (education)	13	-**	13	26	39	52
2	The experience of work in the company	10	-**	10	20	30	40
3	The role of the working	6	-**	6	12	18	24
4	Effectiveness	16	0	16	32	48	64
5	The intensity of work, more responsibility	12	-**	12	24	36	48
6	The effectiveness of the solving problems	9	0	9	18	27	36
7	Interpersonal communication skills	9	-**	9	18	27	36
8	Performance management	9	-**	9	18	27	36
9	Performance management	8	-**	8	16	24	32
10	Discipline and self-control	8	0	8	16	24	32
	In all	100	0	100	200	300	400

* in obtaining employee evaluation A (0) on one or more parameters (except parameters 1, 2, 3, 5, 7, 8, 9) addresses the issue of imposing penalties or dismissal from office.

** identify rate at this level is estimated (trainee level)

Quality assessment of trainees made after the expiration of probation. Evaluation indices 4, 6, 10 may be poor and be negative. In this case addresses the issue of imposing penalties or dismissal from office.

Matrix assess the quality of the second group of staff specialists and workers, technical staff and junior staff are presented in Table. 3

Table. 3

Matrix assess the quality of the second group of staff

№ 3/II	Indicators	Assessment weighting parameter, scores	Assessing the distribution of scores by level detection				
			A*	B	C	D	E
			0	1	2	3	4
1	Level of qualification (education)	12	-***	12	24	36	48
2	The experience of work in the company	10	-***	10	20	30	40
3	The role of the working	7	-***	7	14	21	28
4	Quality performance *	16	0	16	32	48	64

5	The intensity of work, more responsibility	12	- ***	12	24	36	48
6	Interpersonal communication skills	9	- ***	9	18	27	36
7	Promoting training of other employees	10	- ***	10	20	30	40
8	Effective use of resources	7	0	7	14	21	28
9	Performance management	8	- ***	8	16	24	32
10	Discipline and self-control	9	0	9	18	27	36
	In all	100	0	100	200	300	400

* Upon receipt of the employee evaluation A (0) to one or more factors (except for indicators 1, 2, 4, 6, 8) addresses the issue of imposing penalties or dismissal from office. Workmanship ** employee monitored by line managers control sample performance evaluations by 5-points-scale (from 0 to 4 points), which are periodically recorded in the appropriate log for a month. *** Detection rate at this level is estimated (trainee level).

As a result of peer review evaluation of the matrix as a third of staff (staff who have direct contact with consumers) (Table 4).

Table. 4

The matrix of the evaluation of the quality of the third group of staff

№ 3/п	Indicators	Assessment weighting parameter, scores	Assessing the distribution of scores by level detection				
			A*	B	C	D	E
			0	1	2	3	4
1	Level of qualification (education)	11	- ***	11	22	33	44
2	The level of knowledge of foreign languages	8	0	8	16	24	32
3	The experience of work in the company	8	- ***	8	16	24	32
4	The role of the working	5	- ***	5	10	15	20
5	Quality performance *	13	0	13	26	39	52
6	The intensity of work, more responsibility	10	- ***	10	20	30	40
7	Interpersonal communication skills	9	- ***	9	18	27	36
8	Promoting training of other employees	8	- ***	8	16	24	32
9	The level of satisfaction of expectations of consumers****	12	0	12	24	36	48

10	Performance management	7	-***	7	14	21	28
11	Discipline and self-control	9	0	9	18	27	36
	In all	100	0	100	200	300	400

* Upon receipt of employee assessment And (0) for one or more factors (except for indicators 1, 3, 4, 6, 7, 8, 10) examines the question of imposing of penal sanctions or dismissal from his post.
 ** The quality of the work of the employee is controlled by the line Manager by sample of the Supervisory assessments of the results of work for 5-rating scale (from 0 to 4 points), which are recorded in the appropriate log in over a month.
 *** The identification of indicators at this level cannot be evaluated (the level of the trainee).
 **** Is determined by the results of questionnaire survey of consumers.

Assessment of the quality of the staff of the third group is also carried out for four rating scale for the indicators 1, 3, 4, 6, 7, 8, 10 - from 1 to 4 points (the identification of indicators of the level And is not valued (0 points) - the level of trainees) and by the five rating scale for the indicators, 2, 5, 9, 11 - from 0 up to 4 points taking into account the assessments of the experts of the importance of each indicator (table. 4). According to the results of questionnaire survey estimated the level of customer satisfaction as a percentage of the sum of positive responses of consumers (satisfactory and excellent assessment). It is calculated as the arithmetic mean value of the results of the survey of the consumers.

Assessment of the quality of the staff according to the developed matrices and scales offer to carry out once in a quarter. The procedure of evaluation of the quality of the personnel of the first (except for the top managers of the fifth, sixth level of the post structure), the second and third groups is exercised by line managers. Assessment of the quality of the staff of the first group - the top managers of the fifth, sixth level of the post structure is the General Director. Assessment of the quality of work of the Director-General is carried out in the form of individual reports, which shall be approved by the owner (Chairman of the Board, etc.) of the enterprise.

An important stage of determination of the level of quality is the formation of a range of points of the set of numerical data (total rating assessments of the quality of different employees), which you can build, choosing specific intervals (steps), which are equal to a certain amount of interest or not. According to the results of evaluation of

calculating the total sum of points, the amount of which determines the membership of a certain level of quality of the staff and remuneration of labour within a certain range of payment according to the grid of official salaries (table. 5).

Ranges points mean (among the acceptable levels of quality (C and D) invited to the wider (100 points) as the most mass, that is, on which is expected to assess greater number of the personnel of the undertaking. According to scientific sources about 60% of the personnel of the enterprises according to the results of the evaluation are of medium quality indicators (level C), about 15% of the employees are among those that are in need of development, as much as to the effective; on 5% - up to of highly effective and has not been effective enough for the position [1]. Thus, the average level of evaluation of the

Indicators	Levels of evaluation of the quality and characteristics of the personnel				
	A	B	C	D	E
A range of joint assessments of the quality, the number of points	0 – 99	100 – 150	151 – 250	251 – 350	351 – 400
General description of the level of quality assessment	Unacceptable	Requires development	Average	Effective	High-performance
Descriptive characteristics of the level of quality assessment	Often makes mistakes and does not reach the set goals and standards, is not consistent with the normal expectations of carried out the role. Usually this is the level of the trainees. The employee is incompetent for the post	Often reaching set targets and standards, follows the usual expectation of ongoing roles sometimes need help and mistakes. Workers are not qualified for the position	Always reaching set targets and standards, follows the usual expectation of ongoing role. Employee competent for the position	Always reaching set targets and standards and meets the usual expectations of ongoing role, sometimes exceeding them. An employee with a higher than average competence for the position	Often exceeds the set of goals and standards, consistently and very expertly performs the functional duties of the more conventional expectations. The highly qualified employee

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Table 5

Proposals concerning the formation of a scale of joint assessments of the quality of the personnel of hotel network

quality of the staff (level C) corresponds to the competent employee, who always achieves the set goals and standards, to meet the expectations of the role, carried out receives a base salary at the level according to the range of payment for the positions that they occupied.

The following levels of evaluation of the quality of staff - D and E characterize workers with high competence, which always achieve set goals and standards and correspond to the expectations of their role, or even exceed them and receive base salaries at levels D and E respectively range of payment.

Next level quality assessment personnel - D and E characterize workers with higher than average competence and qualifications of employees who always reach established goals and standards and meet the expectations of the usual ongoing role, sometimes or often exceed them. Such workers receive base salaries at levels D and E, respectively, according to the range of payment positions.

Not enough competent workers who received an overall grade at the level of The, shall be appointed respectively base salary at the level of The. At that define the needs in development and directions of their satisfaction.

When hiring an employee has the lowest level of payment for his position (level A), and after the internship according to the results of certification of the level of remuneration may be increased.

Characteristics of an incompetent worker receives in the case of assessment of the quality of work at the level of A, what happens when for any indicator of quality, there is a grade of 0. It examines the question of imposing of penal sanctions, transfer to another position or release.

Conclusions. According to the results of the evaluation of the quality of work on the basis of competence approach is based decision-making in respect of a worker, defines the needs in personnel development and directions of their satisfaction, is individual plans of development of competencies and career, carry out rotation of staff.

Subject to receiving the highest quality evaluation of the D employee has reason (for example, on a competitive basis) to qualify for the transition to the post of

a higher level with the average level of payment. This contingent of employees automatically falls to the provision for the nomination. Even with the slight increase of the salary, it is a powerful incentive, because it increases the status of the worker in the enterprise.

The described model of evaluation of the personnel allows:

- enhance the motivation of productive and qualitative work;
- be an effective instrument of career planning;
- to reduce the influence of subjective factor in the assessment of the employee;
- contribute to the formation of full-fledged personnel reserve;
- to stimulate the process of establishment of the organization, which itself is learning, since the assessment of the quality of provided by assigning a higher scores provided to facilitate and participate in the training of other employees.

The methodology proposed rating evaluation of the quality of the staff, the differentiated approach to their development and official rotation allows to maintain improvement of qualitative characteristics, growth of competitiveness of the personnel and its effective use.

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GREENING AGRICULTURAL PRODUCTION: THEORETICAL AND METHODOLOGICAL FOUNDATIONS

The past century and the beginning of the current characterized by numerous positive developments, such as the rapid development of science and technology, the introduction of new approaches to the economic activities and others. However, such a powerful step forward, as it turned out, and accompanied by numerous negative trends that are caused primarily economic imbalance and environmental components. As a result, humanity is confronted with a threat to safe conditions for its existence.

Given this, the need for ecological agricultural production is obvious and requires immediate finding radical ways of its widespread implementation.

Significant theoretical and applied contribution to the economic aspects of ecological agricultural production made such foreign scientists as D. Guley, R. Engel P. Ulrich, D. Frittsshe, K. hohmann extractor and others. Research outlined issues

devoted to research and development of Ukrainian scholars as O. Amosha, PI Haidutsky, VM Geets, O. Hutorova, Y. Ivashkevich, IK Bystryakova, BM Danylyshyn, S. Dorohuntsova, NV Zinovchuk, LE Kupinets, II Lukinova LY Nowakowski, AL Popova, PT Sabluk A.Ya.Sohnycha, VF Carpenter, A.H.Tyhonova, VM Tregobchuk, MI Chumachenko, VS Yatskova et al. Despite the considerable attention paid to the issue being studied, an analysis of the literature showed that remain unresolved a number of important aspects of the implementation of the economic mechanism of ecological agricultural production, which necessitates further developments with this issue.

Today in law only the Law of Ukraine "On Environmental Protection" contains regulations on cleaner production. Specifically, Article 3 states that the basic principles of environmental protection to be "environmentally conscious production through integrated approaches to the issues of environmental protection, use and reproduction of renewable natural resources, the widespread introduction of new technologies" [1].

The first attempts of the law on ecological agricultural production made in the draft Law of Ukraine "On agriculture," which stated that "the greening of agriculture - the system of national, sectoral and regional measures to implement in practice agricultural production of new, environmentally friendly forms of technology , technologies and organization of material production, techniques and methods of operation of agricultural and agro-industrial complexes of the rational use of natural resources, conservation, restoration and maintenance of dynamic ecological balance in the environment "[2].

In domestic and foreign literature there are different approaches to cleaner production, summarizing that there are several common features, including: 1) in most definitions greening production as a process that includes a set of consistent actions aimed at transforming forms, methods, methods of production, are harmonized with the laws of the environment, 2) greening production is closely linked to innovation and aims to preserve the natural balance and improve the quality of life of present and future generations.

It should be noted that to ensure greening social production without greening of public consciousness - is impossible. It is this stress that our scientists that saying that "the large-scale introduction of ecological agricultural production demands, especially in the initial stages, the main focus of efforts to greening social consciousness, and above all, the formation of ecological culture of the younger generation." Scientists determined that "between the welfare of society and the natural environment there is a direct connection, and its state depends on the attitude to the nature of the people themselves, which requires substantially revised forms of interaction between man and nature" [3, p. 15].

Now extreme importance of national importance greening of social development. In scientific publications ecological problems of social development are discussed in the framework of economic, environmental, social and spiritual spheres as a process that ensures the progress of human civilization towards sustainable ecologically sustainable development [4, p. 58].

Examining different approaches to disclosing entity "greening" one could argue that the greening of agricultural production in the first place, is directed to the use of such methods and ways to entities that do not lead to the development of negative ecological safety events in ecosystems or prevent their occurrence. This should be the main mission of greening. If the processes of environmental degradation is already taking place, it is necessary to develop a set of measures that include environmentally focused organizational, technological, managerial and administrative solutions for their elimination, neutralization and ensure reproduction of the environment as a whole or its individual components. Significantly improve ecological agricultural production may be due to the introduction of new ecological safety, resource-and energy-saving techniques and technologies, innovation, science and technology with simultaneous Greening of education and social thinking in general.

In this regard, the main task of ecological agriculture is to maintain the integrity of agro-ecosystems and ensuring sustainable development agro sphere that becomes possible in recognizing the equality of its three components - economic, social, and economic.

In particular, it should be recognized that the degradation of the environment is not quite correct to talk about raising the level of economic growth and welfare. Since the deterioration of ecological environment and often cause an increased rate of people lead to the emergence and development of various natural disasters and so on.

Like any process, greening of agricultural production has its goals, objectives, tools, and principles.

The main goals of ecological agriculture we see the greening of social production, including the agricultural sector through greening its individual components, which are combined in a single system. An important place is given to ecological technological and managerial decisions. Priorities ecological agricultural production should include strengthening environmental security, reduction of anthropogenic impact on natural biocenosis, rational use of natural resources, conservation, restoration and improvement of soil fertility, the introduction of energy-saving, waste-free technologies, increase production ecologically safe products.

To implement the goals and objectives necessary to develop effective tools. It is based must be assigned a deliberate government policy, which is based on the relevant legal and regulatory basis and provides for development environmentally focused national, sectoral and regional programs. An important role is given to technical regulations, standards and regulations on which conducted environmental certification of production processes, product labeling and environmental limitation and quotas. Recently, active development became an environmental audit and environmental consultancy that specializes in providing technical, information and practical assistance in the field of environmental protection to investors, businesses, government, community and business companies and organizations in Ukraine and abroad for making effective management decisions , the implementation of environmental programs and optimize environmental performance. To obtain reliable information on the impact of production processes on the environment and identify the changes that occur in the environment by natural and anthropogenic factors is

needed in the organization of environmental monitoring carried out at four levels, namely: local, regional, national and global.

Greening of agricultural production based on certain principles. In the literature there are different approaches to their definition, but in our view the fundamental principles of ecology include: priority of environmental safety, environmental responsibility, environmental protection, restoration and conservation of natural resources, preserve the integrity of landscapes, conservation of biological diversity.

By combining the objectives, tasks, tools, and principles we formed the methodological basis for ecological agriculture, which has become the foundation for the study of theoretical and methodological nature of its economic mechanism.

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**PROBLEMS OF USING ELECTRONIC SIGNATURE FOR PURPOSE
OF INFORMATIZATION EXTERNAL ECONOMIC ENHANCEMENT**

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В данном докладе рассматриваются пути применения современных информационных технологий для расширения возможностей активизации

сделок между зарубежными контрагентами. Особый акцент сделан на проблемы применения электронной подписи в целях ускорения совершения и исполнения сделок в ВЭД.

Ключевые слова: внешнеэкономическая деятельность, информатизация ВЭД, электронная подписью

In this report we look through the ways of using modern information technologies for purpose of enhancement of deals between foreign partners. The special focus was the problems of using electronic signature for speeding enhancement and doing deals in external economic.

Key words: external economic, informatization of external economic, eceltronic signature.

Nowadays in the world economy there is qualitatively developing and spatially distributing and not going to yield a dominant of the specific and universal, powerful and self-organized (some would say, intellectual) tool, which is used to achieve these goals through the coordination of production processes by means of powerful and versatile information technologies (ERP, BPM, OLAP, CAD / CAM, LAN), which in their turn provide the company with information, or rather, with the information technology (IT) strategic pivotal competence - date basis for global competitive advantage.

One of the macroeconomic causes of globalization, according to which there is the emergence and maintenance of global competitive advantages of multinational companies, is a technological reason, deciphering of which leads to the result of the acceleration of scientific and technological progress (STP), which escalated into two groups:

the first - the development of telecommunications technology and systems / methods of information processing;

the second – the development of global transportation systems, the operation of which is impossible without adequate participation of elements of the first technology group.

Prerequisites for the creation of an electronic signature

It is difficult to imagine modern information society, especially in the post-industrial countries, without effective electronic document. With the development of information technologies so-called electronic documents have been widely used, the use of such documents significantly accelerates the workflow and saves time. Therefore, more and more of the information is stored and distributed in electronic form. A particular importance in this case is to guarantee the effectiveness of electronic document. The solution to this problem performs its special props - the electronic digital signature (EDS), which is not only a mean to identify the author, but also an important tool to verify the integrity and continuity of the document. It becomes evident that the electronic document exchange between the state, enterprises and citizens becomes impossible without the use of digital signature (EDS).

However, not everybody adequately imagine what does personal information mean and what does electronic signature consist of. And if people understand, at least in general terms, what personal data is, not everyone will have at least a version of interpretation what is electronic signature. Unfortunately, due to the specific "technical clumsiness" of Russian society, it must take some time to ensure that the benefits of electronic signature are evident.

However, it should be noted that, unlike the law on personal data, the law on electronic signature - not new to Russia. It has long been the law № 1-FZ "On electronic digital signature" of 10 January 2002, but the provisions of this document are valid until July 1, 2012, after which will come into effect rules and requirements adopted by the 2011 Law № 63-FZ. It must be admitted that both laws require amendments and regulations. Because of these problems there is a very small number of projects related to the implementation of an electronic signature in the companies.

There has long been the need for international cooperation in the exchange of electronic documents in accordance with their legal significance. Law № 1-FZ not allowed to do this, since it is not correlated to the requirements of different countries

regarding digital signature and its implementation. The new law could come closer to the European principles of DS.

Now a package of orders of the Federal Security Service and the Ministry of Communications is preparing, which should detail the rules of the law of the EDS. This lack of regulatory support greatly hampered the use of the previous law in practice. Prior to this activity around the EDS was not sufficiently regulated. "It is not clear who should prepare by-laws. These features are shared by Federal Technical Committee and the FSB through cryptography, but no coordination between their actions were not.

The new version of the password to access equivalent to a simple signature - is good. The law of the Federal Law № 1-there was no clear definition of what an electronic document, so it is unclear to what documents the law is concerned. This is the main difficulty. According to the previous law, the state must be created a root certification authority, which gave a "ratification" of trust. The new law transformed the idea, but how it will be implemented is not clear yet. It is unclear how they will accreditation of certification authorities and how it will affect the ability to receive the CE in different information systems. Despite the fact that the new law declares the possibility of once the electronic signature in different information systems, in fact it does not work - there are no uniform standards and compatibility issues of various equipment and systems.

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**WORLD EXPERIENCE OF USING THE BUDGET INVESTMENT
POTENTIAL**

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Introduction.

Budgets and budget system is formed in the state to execute the management apparatus several functions which are necessary for the country. First, the budgets are

an instrument of financial provision of operational conditions for the management apparatus itself, as each activity requires resource costs, and above all, in terms of money. Secondly, the national budgets system is funded the activities and those segments of the economy that are valid, and apart from the state, any other economic agents do not guarantee their operation. Third - the system of the state budgets financially supports the sector priorities of socio-economic development, aligns regional disparities, and is involved in the task and interaction multinational economic relations. Fourth – performs a regulatory function in the system "state - education - science - production", by supporting the innovative development of the country. In the study, we consider the system of budgets as a tool for active influence on the process of economic development, because economic activity is the basis of almost all social norms of sustainment of public and private interests of citizens.

1. Urgency of the issue.

The issues of financial resources management, their effective usage and distribution, acceleration of the regional innovative development, the growth of income and tax base of budgets interested by many scientists and is the subject of the budget system and budget process research. The research of fiscal problems have contributed by outstanding scientists as A. Vagner, J.M. Keynes, J. Kitchin, A. Moris, David Ricardo, Adam Smith, Friedman, J. Schumpeter. The development of scientific knowledge on fiscal policy and budget management provided the works of domestic scientists: M. Azarov, P. Bubenko, I.Doroshenko, I. Zapatrina, A. Kirilenko, A. Moldovan, V. Fedosov and many others.

According to the existing budget classification, all budget costs divided on operating costs (for providing routine tasks and functions) and the cost of development. In general, the budget cost allocation practice directed exactly on execution of routine tasks of the Government and local authorities, and especially should be emphasized, that only in the short term. Such a fiscal policy aimed at "eating away" the budget, and as a consequence - to the "survival" of the country and its economy until the next budget period. Scientists especially pay attention that the successful economic development of the state should certainly be based on the

innovative basis. [1]

The budget system in its macro-structure operates in two main units - the state budget and the budgets of local authorities, which should provide the function of local government. In different countries, the proportion between these financial aggregates are quite different, depending on decentralization policies. The current trend in this matter tends to the concept of local self-government development, which should be characteristic for Ukraine, but the practice of fiscal policy doesn't confirm that. Therefore, the scientific research community of fiscal subjects actively seek to create the institutional development of the national budget system and identifies existing obstacles in the way, having the confidence that democratic reforms are irreversible and the strengthening of the local government can really happen in five – seven years.

The aim of the study is to determine the development of financial capacity of local budgets to support innovative transformation in the region as a guarantee of their economic development, identifying prerequisite for investment deposits of the region in its development considering the changes in the budget legislation and institutional basis of budget management.

2. World experience of budget investment policy.

Historical experience has proved that the development of any country is due to the financial support and under the influence of the budget system. Government programs, priorities selection of social and economic development, the basic models of reforms implementation and other strategic tasks are the foundation for a balanced strategic planning and implementation of fiscal policy. Exploring the basis of budget management of economic growth I. Zapatrina states: "... almost all of the theoretical economic concepts include the participation of the state in managing the economy. Even in the liberal models of the state regulation the selective and pragmatic government intervention in economic processes, in particular, by the funds of the budget, is necessary"[2, p. 7].

Fiscal policy of different levels of economic development has its own characteristics, priorities and different development models. Thus, countries that

belong to the group with advanced economies (U.S., Canada and Western Europe) are building their fiscal policy on the principles of science and education, improving the quality and quantity of social security and quality of life. Countries with economies in transition focused more on the development of engineering infrastructure and innovative activity programs. In scientific studies [3] emphasizes that in modern conditions competition for goods and services relegated to secondary roles, and the priority of economic policy to achieve success given the competition of various types of industrial strategy and various macroeconomic models. In addition, it is now recognized almost axiomatic that equal conditions include not only equal treatment of state regulation, and direct state support. In practice, the principle of "equal support" is used by all developed countries. Moreover, this principle applies to different sectors of the economy, especially on investment and innovation, research and development, the formation of networks and infrastructure.

Government intervention in the investment sphere of economy abroad has long been the norm, and its methods are constantly improving. Thus, the state's share in the equity capital of the leading industrial countries of the world is: Germany - about 30%, Japan - 38%, in the UK - 42%. Government influence on the economy increases in times of crisis, when the mechanisms of disequilibrium require analysis of the entire competitive environment.

Growing concern of the government authorities on the West are beginning to call the globalization processes of the economy, which carry both positive and negative components. In the changing economic conditions, the struggle for world leadership led by the countries with more balanced investment policy and established mechanism for its implementation. This is Japan, USA, Germany and other members of the "Big Seven." In these countries, there is no need for the government intervention in the economy, only discussed methods - direct or indirect, but rather the optimal combination.

Strategic tasks of the state development, particular features of its fiscal policy and the selection of priorities are reflected in the structure of budget expenditures. In particular, the proportion of the state budget expenditure to support the region is

characterized by its regional policy. It is based on - the financial capacity of local authorities. Since the share of expenditures of municipal budgets in the consolidated structure of the U.S. budget was in 2008 - 38%, in 2009 - 43%, in 2010 - 45%. The mean value of the share of the costs of municipal budgets is 42%. The states of the U.S. carry a significant impact on economic operators located in their territory, so the share of spending on economic activity in the cost structure of the U.S. states was over 15%, while federal spending - about 7%. Part of central funds, which are coming to the regions, has a purpose – for innovative programs [4, 5].

From the gross investment in the U.S. economy in the state's share income more than 20%, of which 11-12% attributable to investments from the federal budget, which is significantly higher than modern domestic indicators. Most of these funds are for the purchase of military equipment. The main costs for the purchase of civilian capital goods implement through states and local governments. They are directed to the development of regional infrastructure (roads construction, utilities, public buildings for health institutions and education, etc.) [3].

The U.S. federal budget investments are not shared by the states in proportion to population, as it was in the Soviet Union. They are prioritized by national expediency (for example, to achieve environmental safety), and (or) the elimination of backward regions and sectors that are hindering the development of neighboring regions and other industries.

A significant part of the federal investment is in Western Europe. It ranges from 12 - 14% in the UK to 24 - 25% in Greece and Luxembourg. U.S. adopted a state program for the development of nanotechnology National Nanotechnology Initiative, approved by the Congress in 2000 [6]. On the morrow of the U.S., the EU, Japan, China and a number of other high-tech states, has adopted similar programs. There are six main areas, in which nanotechnology research received financial support from the state: the production of materials, electronics and optics, energy and environmental protection, biotechnology and medicine, the production of tools and machines, and education.

Public investments in the nanotechnology development in 2005 were (in

millions of dollars of USA) [7]: U.S. – 1081; EU – 1050; Japan – 950; Germany - 129. In recent years, launched a real competition between the U.S., Japan, China, the EU and other countries that participate in the race for supremacy in the field of nanotechnology. The phenomenon of such financial enthusiasm due to the fact that the development of nanoscience and nanotechnology in the future promises high economic benefit. Analysts predict that in the coming years, only in the petrochemical industry worldwide annual turnover of the catalyst (nano or received via nanotechnology devices) will reach 100 billion dollars.

Analyzing the structure of the budgets of foreign countries, we can make a conclusion that their state financial policy, which is conducted via the mechanism of the budgetary allocation of the accumulated funds, has quite different priorities. In the U.S., the budget mainly provides three components: social security, national defense and health care; in China - the national economy and national defense; in Russia - the national economy and the social sphere; in Ukraine - the social sphere, nation-wide functions and a small percentage for the economic activity. Herewith the costs of the social sphere in the structure of the consolidated budget of the state are more than 60%. If we consider separately the share of national expenditure in the budget, then the leaders by this indicator are China (19.4%), Ukraine (11.8%), USA (11.1%), while in Norway the proportion of such expenditure is 11.2%, and Singapore 3.6% [5, 6]. Summarizing the structural proportions of expenditure budgets of Ukraine, we can make a conclusion that, the developed countries orient their budget for social services, and developing countries – for the economic needs, which is justified from the political point of view.

World experience shows that support of innovation activity, especially in the early stages, requires the active influence from the state, primarily through the usage of instruments of fiscal control [8]. Thus, in practice of the developed countries, for budget support of innovative actions, the government uses two directions: the mechanism of tax policy and cost-sharing arrangements.

In Ukraine, it is necessary to use both directions, including measures of stimulating the innovative processes. Nevertheless, this task has no effective solution.

Ukrainian budget legislation even doesn't contain such definition as "budget investments." In the scientific literature, it is determined that the budget investments are the costs from state and local budgets for financing state programs of economic, scientific, social development, programs of development of individual regions, sectors of economy, financing the investment projects and acquisition of shares or participation rights in management of the company [9]. It means that the content side of connection of the budget funds with the development includes a wide range of problems, particularly renovation and transformation of economic relations and security activities.

It was determined that the provision of sustainable social and economic development of the state and the regions depends on many conditions and factors. Raising their own financial potential of the regions is primary. It is well known, that the regions-leaders forming an effective fiscal policy by investing the funds in such industries who promote rapid growth of regional tax capacity, the revenue base of their budgets and solvency of market participant [10].

It was determined that the effect for the growth of fiscal capacity areas can be obtained by redistribution of innovative and investment flows between the perspective manufacturing sectors. For example, an increase in funding of regional industry and transport by 1% will provide in the next budget period weighted fixed income to regional budgets by 0.16% and 0.75%, respectively [10]. In other words, the optimal redistribution as the total costs and investment resources of budgets promotes development of their territories and as a consequence - increase their revenue base. It means that, innovative development is the original source of new revenue of the state and local budgets.

As an example of possible resources of budget development, let us examine more detail structure and sources of the budget development of Kharkiv. The adoption of the new Budget Code has substantially increased the budget development. Therefore, in 2011 it accounted for 12.58%, at other times, this share was about 8 - 9%. Exception was at 2010 and 2009, when the share of the budget development was 4.46% and 11.03%, respectively. Significantly changed the

structure of revenues. A significant proportion of revenues now provide tax revenues, namely 102,073,000 UAH - 20.7%, previously were absent. However, the lion's share still provides the income from capital transactions - 79.3% (391,071,000 UAH). The structure of the budget development of the city budget in Kharkiv in the last three years (as most revealing) is shown in figure 1.

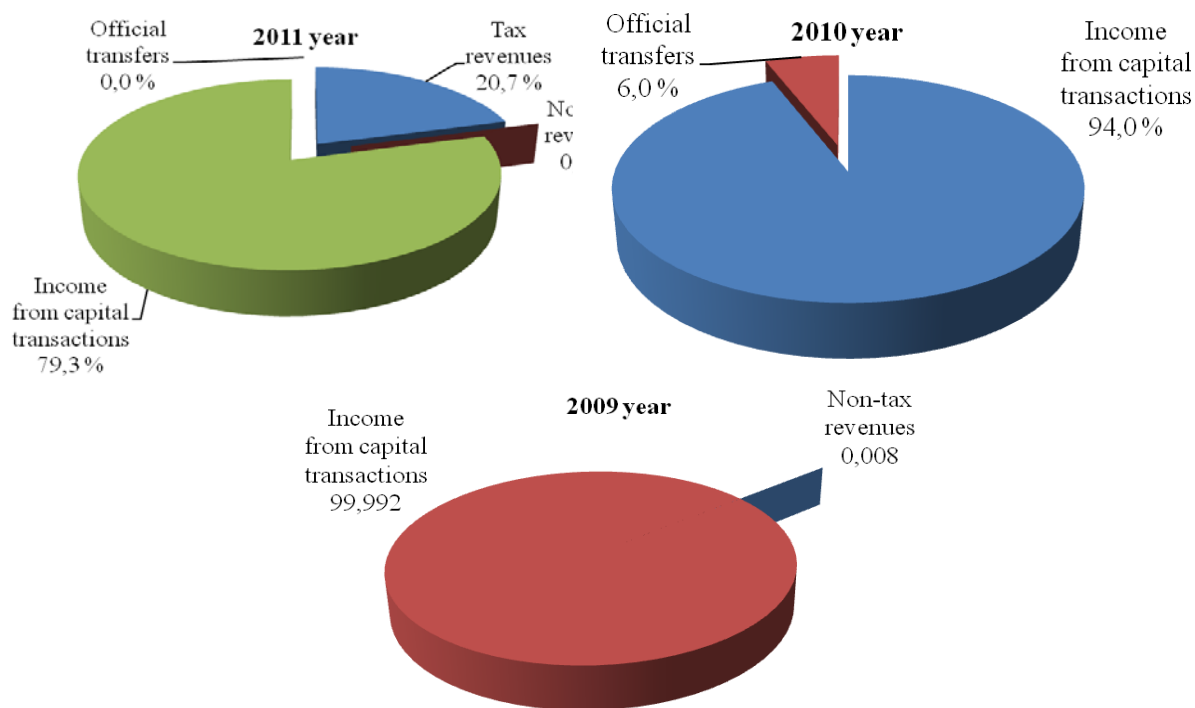


Figure 1. The structure of budget development revenues of the city budget in Kharkiv

Source: compiled by the author based on the municipal budgets of Kharkiv [11 - 13]

Reforming of fiscal and tax system has enabled local budgets to expand the sources of revenues in budget development, primarily due to tax revenues. For example, the share of tax revenues for the period under review in the budget development of the city Kharkiv has risen to 20.7%, although before that kind of income does not reach this part of the budget.

These data emphasize that enterprises and organizations invest in fixed funds 50 - 60% and more active and influential participant of the state and local finances remains relevant. The same attention requires infrastructure development. To these two trends for 2009 - 2015, should be sent for about 100 billion dollars, from which for energy - 30 billion, public utilities sector - 14 billion, public health service,

education and social protection – 9 billion, agricultural sector and land reform - 6.5 billion dollars requires the largest capital investments [14].

Significant amounts of funding from the budget requires the third direction - scientific and technical activities. This is important for preservation the national scientific potential. Currently, the share of public funding of scientific activity is about 42%.

In new conditions of initiation of institutional changes, regions are hoping to get more financial independence from the center, get the additional resources (due to the redistribution of state taxes) for the development of the territories. However, in the new tax code is not enough attention paid to the tax levers to support science and innovation; for example, there is no appropriate section about special tax regime of technology parks [7, p. 70]. We believe that the reform process of the budget system and its institutions should be pursued with a focus on the reform of local government finance.

Conclusions and suggestions.

1. Under current post-crisis conditions integration of the economies of individual countries develop into the updated institutional model of regulated cooperation. Ukraine in this situation takes on experience in dealing with imbalances, expanding its ties with international organizations and adapt its financial model to the world standards.

2. Budget of Ukraine, unless you consider its size, but to consider the qualitative aspects, experiences a significant impact of the crisis and the need for regulatory measures. Some of them can be done using local resources, and the other - require international support, which is the aim of the strategic budget management.

3. Several major processes characterize post-crisis situation in Ukraine: 1) the process of institutional changes in the budget system, 2) the development of a program of national projects, 3) the formation of an effective mechanism for management of loans, debts, investments. The aim of these processes is to reduce the imbalance of the economy and its budget component, which fulfill the mission of the regulatory strategy.

4. Imbalances that were reinforced by the crisis stimulate the action of regional mechanisms of stabilization the situation, including the particular importance of decentralization projects of budgets, development of local government, and the formation of new rules and models of fiscal equalization.

5. It was determined that even at the present non-equilibrium period it is a mistake to neglect the budgetary support of innovative development. The increase of this component of the budget is the strategic perspective and is an indicator of maturity of the economy, by what the global financial institutions might respond positively.

In the advisory part of the research can be noted, that the urgency of further scientific researches of tools and mechanisms for balancing the budget process, a deeper analysis of institutional change to be held, the program approach to the development and implementation of national projects and focusing on global standards and models of the budget system. It is also appropriate to held more practical and consistently the regional budget and innovation policy, in which the real social needs will not became a barrier to solve the strategic tasks of the innovative development of Ukraine.

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Zadorozhny Elena, Sedova Tatyana

**QUALITY OF LIFE, THE HUMAN CAPITAL, LABOUR PRODUCTIVITY -
INTERCONDITIONALITY OF CATEGORIES**

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Modern researches in a context of base categories of the human capital and its components, an assessment and increase of efficiency of work, quality and a standard of living demand determination of accurate logic and intrinsic interconditionality of these concepts. Formation of economy of knowledge focuses attention to the human capital, as to the basis of sustainable social and economic development defining level of competitiveness of the person, the enterprises and economy as a whole. Despite proceeding discussion concerning the concept «the human capital», its direct influence on steady and competitive developments is not called in question.

Problem of studying of interrelation: level of the human capital and the income and the benefits of its carrier forming quality of his life it is discussed by authors of a number of researches, thus without level of components - the intellectual capital, enterprise abilities etc., level of the human capital and efficiency of work - in represented research we will try to reveal the general system of the called categories with a view of definition of necessary sequence of the actions directed on increase of competitiveness of economy by means of improvement of a standard of living, development of abilities of the person and possible innovative growth of the enterprises.

The urgency of the presented subject proves to be true also existing problems in the demographic policy which is not reaching goals in the conditions of expectation of more active role of the state, real changes to the best: improvements of health of the nation, quality education and other spheres mentioning each person, defining quality of life and forming the human capital.

The interconnected economic categories of the human capital and quality of life, allow from positions of the person and society to study many processes of formation of market economy. These categories are effectively used by a world economic science, on advantage of the intellectual activity which has estimated value defining need and high efficiency of investments into the person, influencing multilateral formation of quality of life. Use of fundamental provisions of the theory of the human capital with reference to modern conditions of Russia allows to open in more detail its role as life of the worker in the course of production, the person and society [8]. Essence and forms of interrelations and interdependence of the human capital and quality of life as a matter of fact are among not enough the studied and debatable questions in the domestic economic theory.

Let's analyse intrinsic and substantial filling of category «quality of life». In modern conditions the problem of improvement of quality of life gains paramount value. Among experts the question of the contents and concept structure «quality of life» remains debatable, is treated or as identical, or opposite to concepts of level, style or a way of life, application of other criteria - qualities of environment, to level of stressful situations is possible, etc.

The category «quality of life» should be considered as the characteristic which reflects transition from «consumer society» with a priority of material requirements to society taking into account satisfaction of a bigger range of requirements which have both quantitative, and the qualitative characteristic [31].

The category "standard of living" is defined in narrow and wide sense: in a narrow sense - through the characteristic of a consumption level of the population and degree of satisfaction of requirements (measurement of the income, expenses and consumption of the benefits and services); in wide understanding - through the characteristic of level of human development (a state of health and possibilities for satisfaction of requirements) and conditions of activity of the population (a habitat and safety condition). Thus, in the narrow sense of the word the standard of living is expressed as the relation of level of the income of the population to life cost. In wider understanding the standard of living any more is not limited to its cost estimates, and

comes nearer, in fact, to the concepts "way of life" and «quality of life». The category «quality of life», reflects objective living conditions and their assessment in society and individual level.

Backbone basis of the concept "standard of living" are the various human wants which are arising and being realised in the sphere of consumption. Restriction of area of research by the sphere of consumption represents important constructive distinction with definition «qualities of life» as categories of higher order. It is possible to speak about quality of life, first of all, in a context with satisfaction the requirements connected with so-called "top" of a pyramid of Maslou.

Being the integrated qualitative characteristic of life of people, the category opens «quality of life» not only activity, life support, but also viability of society as complete social organism. Thus viability is property both the certain individual, and societies as a whole most effectively to carry out the social, spiritual and biological functions. This ability in many respects defines possibilities of economic development of the state and observance of national interests from a position of ensuring economic safety at all its levels [12].

In the main treatments of quality of life the following uniting them general provisions is allocated:

- allocation objective and subjective making in an assessment of quality of life. The objective party is defined by compliance to a concrete set of standard and statistical characteristics which allow to judge degree of satisfaction of scientifically reasonable requirements and interests of people. The subjective party testifies that interests of specific people are always individual and are reflected in subjective feelings and estimates.

- quality of life unites many aspects of a standard of living, the characteristics considered more often in economic system «resources - consumption», supplementing them with quality standards. Quality of labour life is not limited only to indicators of employment, working conditions, its payments, they is supplemented with an assessment of development of labour democracy, pithiness of work, the relation to it of workers, relationship in labour collective.

- in the society based on democratic principles, quality achievement of life becomes a strategic objective, and development of economy, equipment and production technologies appears in the form of means of achievement of a goal.

In this regard, quality of life of the population is defined as the dynamic integrated concept reflecting subjective and objective degree of satisfaction of all complex of vital needs of the person (material, spiritual welfare, health, life expectancy, environment conditions, moral and psychological climate) according to recommended threshold values of indicators of national economic security and sustainable economic development.

Quality of life should be estimated objectively, that is it is possible to present this category in the form of a complex of the indicators characterising satisfaction of the person, in relation to norms, customs and traditions, security with material benefits (a food, clothes, housing), safety, availability of education and medical providing, a state of environment, freedom of the public relations (tab. 1).

The standard of living unlike quality of life represents economic category which means security of the population with material benefits and services. The standard of living is welfare of the population, consumption of the benefits and services, set of conditions and the indicators characterising a measure of satisfaction of the basic vital needs of people.

As **the main complex characteristic of a standard of living of the population** the index of human development estimated as integrated three components now is applied: Gross domestic product per capita, expected life expectancy at the birth, the reached education level.

For comparison of a standard of living in the different countries in world practice use also following indicators:

- gross domestic product volume per capita
- consumer price index
- consumption structure
- mortality rate
- factor of birth rate
- expected life expectancy at the birth

– level of infantile death

The coordinated standard of living of citizens of the Russian Federation is defined by the following main indicators:

- gross domestic product volume per capita;
- volume of production of essentials;
- rate of inflation;
- unemployment rate;

Table 1

Main indicators of quality of life

Group	Indicators
Population income	<ul style="list-style-type: none"> – expenses on final consumption; – average per capita monetary income; – income of labour and economic activity of house farms; – share of deposits in population expenses; – currency purchase; – acquisition of securities; – real estate; – the earth in private use; – existence of cars on 100 families; – located resources of house farms; – minimum wage; – minimum size of pension; – minimum consumer budget; – detsilny factor of differentiation; – factor of funds; – factor of concentration of the income (Jeanie's factor); – a ratio of shares of expenses on a food for various kvantilny groups of the population;

Ending tab. 1

Group	Indicators
Life cost	<ul style="list-style-type: none"> – price indexes on consumer goods; – cost of all types of service, including household, housing and communal services and services of branches social spheres; – living wage;
Population consumption	<ul style="list-style-type: none"> – expenses and savings; – consumption of the main food; – power and food value of products;
Main integrated indicators of life of the population	<ul style="list-style-type: none"> – ratio of the income and expenses; – ratio of the average per capita income and living wage; – size of a conditional and free part of the located income; – poverty level: – population with the income below a living wage;
Providing and population coverage by objects of infrastructure and means of the branch social sphere	<ul style="list-style-type: none"> – number of the enterprises of household services; – number of educational institutions; – number of pupils; – number of the medical personnel; – number of cultural institutions and rest organisation;
Demographic parametres	<ul style="list-style-type: none"> – number of resident population; – sex and age population structure; – general factor of birth rate; – expected life expectancy at the birth; – general mortality rate; – factor of a brachnost; – number of house farms.

- size of the real income per capita;
- possibilities of the population to invest in itself and in economy;
- ratio of a living wage and minimum wage;
- number of citizens with the income below a living wage;
- a share of the public expenditures on education, culture, health care and social security;
- relation of the average size of pension to a living wage;
- life expectancy of the person;
- ratio of birth rate and mortality of the population;
- volume of retail commodity turnover;
- a deviation of a state of environment from standards.

In modern practice indicators of a standard of living which do not consider many aspects of quality of life, such, for example, as a food allowance (caloric content), quality and availability of services in education, health care, social service, safety are applied to an assessment of quality of life, etc.

Certainly, quality of life unites many aspects of the standard of living, as most important of them standard measures of economic welfare act: population income, social security, consumption of material benefits and services. In a broad sense the concept «a population standard of living» includes still living conditions, working conditions and employment, a life and leisure, a state of health, expected life expectancy, education etc.

The standard of living of the individual and the population as a whole depends on degree of satisfaction of his requirements and is defined by its resources and possibilities. However, restriction of category of a standard of living by the sphere of consumption represents important constructive distinction with determination of quality of life which covers not only the reached consumption level of the population, but also circumstance which can make on it impact.

In the Russian practice there is no uniform approach to a technique of an assessment of quality of life of the population, and also to essence and the content of the category «quality of life of the population». By drawing up of comparative

characteristics of quality of life of the population of Russia and by comparison of quality of life of the population of regions of Russia two approaches have prevailing value. The first consists in calculation of an integrated indicator of quality of life of the population according to the methodical approach developed by specialists of the Russian Academy of Sciences (a so-called mark method). At creation of the integrated indicator of quality of life of the population the methodological approach applied in the international practice at creation of an index of human development is used. This approach allows to range regions by an integrated assessment of quality of life of the population [30].

Also in researches allocate objectivistic (economic, technocratic) and subjective approaches which consider objective and value judgment of quality of life. In this regard there is an integrated approach which is based on a combination objective and subjective indicators. All applied techniques of an assessment meet the conventional requirements to systems of indicators of quality and principles of its research [7].

Various options of calculation of an index of a level of quality of life are presented on fig. 1 and testify that the majority of indicators treat the same spheres characterising quality of life of the population.

The assessment of interconditionality of quality of life and the human capital [2] testifies to priority value of the human capital in an assessment of a standard of living according to allocated with Rozhkova G.V. [25]. Basic structural elements of the human capital: education, health, the intellectual capital, motivation to work and training, mobility, professional skills and natural abilities».

Further we will pay attention of category of the human capital in a context of its influence on labour potential, growth of the intellectual capital and, as a result, a factorial definition of productivity/efficiency ore. The human capital at the heart of which the economic approach to human behaviour lies is one of the priority directions of researches in modern economy of work. Studying of problems of use of the human capital, ensuring quality of labour, formation of effective mechanisms of its maintenance and increase and as interactions of spheres of work and education it

is put forward in the category of priorities of social and economic researches having huge value for Russia.

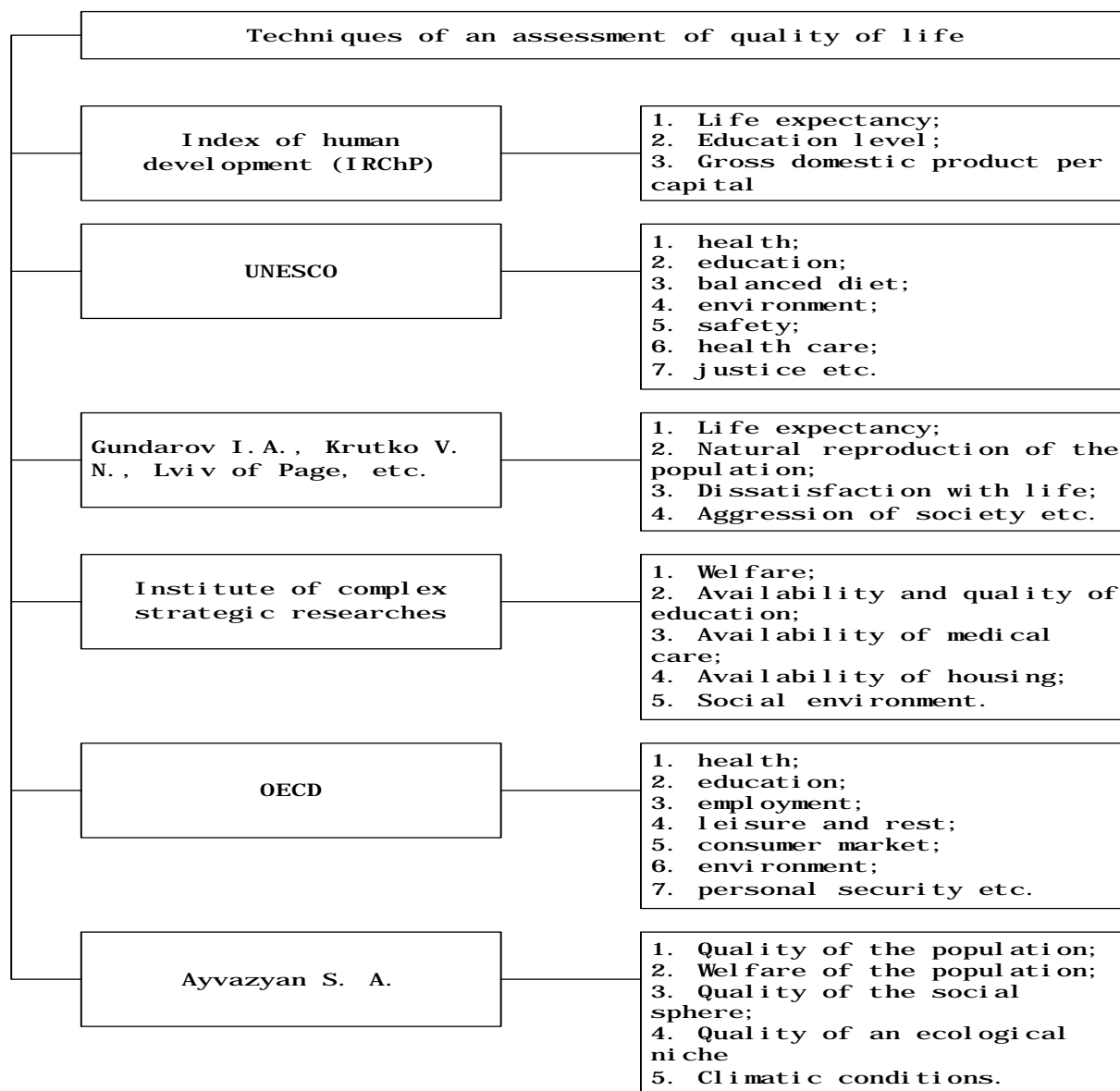


Fig. 1. Options of calculation of indicators of quality of life.

The intellectual economy which basis is made by hi-tech, knowledge-intensive productions, demands personnel professional development, reduces a share of nonprofessional work, changes professional structure of a labour market. Increasing requirements to quality of human resources in the conditions of intellectual economy insistently dictate need of development and use of modern technologies to management of development of human resources. Modern managing subjects face a problem of reproduction, formation and use of a manpower.

The human capital represents the most great value of the company is an intelligence and professionalism of the worker. It represents a stock of knowledge, education, practical skills, creative and powers of thinking of people, their moral values, motivation, cultural level which are used by the individual (or the organisation) for obtaining the income. The last circumstance is emphasised especially by Nobel prize winner G. Becker [5] who has developed the microeconomic bases of the theory of the human capital: expenses on obtaining skills, knowledge and abilities of the person (through education, intra corporate training etc.) should make over time notable profit both to the worker, and his employer. Thus, the human capital can be considered as the operating part of human potential capable *самовозрастать* and to bring in to her owner the income; as form of capitalisation of human potential.

The human capital possesses all set of form structure signs of the intellectual capital - ability to self-increase, the investment nature, an inclusiveness in the relations of a market exchange. The human capital cannot be separated from the specific person and to transfer to other owner, it can depreciate, be exhausted to (degrade) in connection with a physical deterioration of the person or as a result of moral obsolescence of knowledge and skills (the special importance of education systems and vocational training from this follows). In comparison with the physical capital at the human capital much more long payback periods, at least 10-15 years. takes the period of receiving the general and vocational education, only then investments in the human capital start to bring the return increasing in process of acquisition of a know-how. Essential features process of accumulation of the human capital possesses also: equal volumes of investments can have various results for they are influenced by natural inclinations, motivation, personal labour efforts of workers.

The kernel of the theory of the human capital, according to Becker, is put in investment treatment of expenses for high-quality use of human potential (development of abilities and formation of requirements of the population), and also the characteristic of a contribution of these investments into economic growth. To the investments forming and increasing the human capital, carry: expenses on the general

and vocational education, health protection, ensuring geographical mobility, information search, and also carrying out scientific researches in the field of work (its organisation, conditions and payment), they increase the national intellectual capital (an increment of scientific knowledge) and the individual human capital of experts (accumulation of elite knowledge and a know-how).

It is known that at the qualified management the maximum sum of profit on investments into the human capital almost three times exceeds profit on investments into equipment. Research of dependence of labour productivity from education has shown: at 10 %-numbers education level increase productivity increases for 8,6 %. At the same increase in the share capital productivity increases for 3-4 %.

In spite of the fact that the concept of the human capital is entered by economists of the Chicago school in the seventies the XX century, in modern macroeconomic forecasts this factor became key. According to the Program of development of the United Nations, today on a planet the physical capital, or the saved-up material benefits, makes only 16 % from the general property; natural riches - 20 %; the human capital, or the saved-up investments in the person, 64 %. In many developed countries the share of the human capital reaches 80 %. In Russia while all differently: 72 % - a raw factor and only 14 % the human capital. On quality of the human capital our country takes the 57th place in the world. Ahead of Russia the Baltic countries, behind - all CIS countries.

The urgency of carried-out research is defined, need of creation of conditions for expanded reproduction of labour of a modern labour market, improvement of qualitative characteristics of the personnel on the basis of development of its intellectual potential directed on increase of qualitative level of a manpower.

The solution of the problem of qualitative level of a manpower of the Russian labour market, is obviously possible only on the basis of formation of quality indicators to human potential of a labour market which will allow to develop recommendations about an economic assessment of intellectual potential of the personnel, and to make a choice of criteria of system effectiveness of management intellectual potential of the personnel.

At research a condition of a manpower demand on a labour market is defining. The modern labour market is formed under the influence of wide labour demand of innovative type and at the same time reciprocal mass exit to a labour market of the shots which have been well prepared for work in the conditions of intensive scientific and technical changes, capable to active reformative involvement. An important factor is systematic studying of experience of effective use qualitatively new, assuming high vocational and scientific training of labour - a manpower of intellectual economy.

Qualitative characteristics of a manpower depending on the analytical and prognostic purposes of their use have macro - and microlevels. So, on the macro - level the index of human development which is based on integration of three indicators - expected duration of the forthcoming life, scales of erudition of the population, level of material security is widely applied, but they do not give complete ideas of a real situation. The knowledge of internal mechanisms of functioning of the society, defined only by means of quality indicators at microlevel is necessary.

During research four main components of qualities of human potential have been revealed:

- the physical - an indicator of effective working capacity, a state of health;
- the intellectual - an indicator of system of knowledge and experience of preparation of qualified personnel (educational and qualifying structure of a manpower);
- the social - an indicator of a social, psychological and moral condition of society (the social environment, justice and security);
- the technical and technological - the indicator depends on technical armament.

On the basis of the analysis it is possible to draw a conclusion that on macro - and microlevels the intellectual potential of a manpower defines a national economy level of development in the future, its economic growth. Development of intellectual potential in modern conditions shows almost complete moving of all theoretical and

practical problems of this concept to area of qualitative aspects of transformation of a manpower. This tendency gets the most various forms in practice and in the theory where their developed quality and economic standards are widely analyzed.

Feature of intellectual economy consists that its main resource - knowledge, information, unlike all other resources is not characterised neither an extremity, nor an usage, a consumption in their traditional understanding. The main condition limiting familiarising with so available resource, specific qualities of the person - existence or lack of ability to intellectual activity, as to a form of accumulation, processing and generation of new knowledge act. In other words, availability of knowledge at all does not mean availability of possession them. Knowledge and information, being owing to the objective characteristics available to all, owing to subjective characteristics of their consumers concentrate only at rather narrow circle of people, «which social role cannot be challenged in modern conditions under no circumstances».

Concluding the aforesaid, it should be noted that increase of qualitative level of a manpower on the basis of formation of the intellectual capital, promotes labour productivity growth, acceleration of scientific and technical progress and growth rates of production in the conditions of development of economy of knowledge

Important factor of development of any state are high indicators of economic growth the main thing from which has considered an indicator of growth of gross domestic product which is used for an assessment of results of production, the labour productivity and production efficiency analysis as a whole. Efficiency and profitability of production depends on degree of the productivity defined by means of such indicators as capital productivity, material-and power return, labour productivity.

Labour productivity is an important factor for definition of level of a solvency and wealth of all state as this factor characterises need and expediency of activity of any organisation. Since the second half of the XIX century an economic science labour productivity problems began to excite. Many foreign scientists considered

concept labour productivity and ways of increase of labour productivity, representing different views on definition of category of labour productivity.

In works on history of economic doctrines it is usually noted that the sign of productive work to the first has established to F. Kene (1694-1774), having defined that « ... anything actually cannot bring the income, except the earth and water [14]». Dividing society into three classes: productive, owners and fruitless, F. Kene carried to the first class of those who processes the earth, to the second - owners of land, and to the third - all the others, including workers, capitalists, dealers [13].

The French economist Zh. B. Sey [28] has proved concept introduction labour productivity, having caused work, as a separate factor of activity of the person on creation of the benefits. In the theory of «three factors of production» Zh. B. Sey says that all factors of production (work, the capital, the earth) is equal in rights participate in process of creation of cost of a product as for any production connection of labour, means of production and natural resources is necessary.

Having taken as a basis the theory of «three factors of production» the American economist Dzh. B. Clark [15] adapted the law of «decreasing fertility of the soil» on other factors of production and has formulated the law of «decreasing limiting productivity». This law says that the limiting product of a variable factor constantly decreases as if at least one factor of production remains invariable, the additional increment of other factors gives a smaller gain of production. J. B. Clark borrowed the principle of limiting increments applied by D. Ricardo [24] in the theory of a ground rent, for determination of the sizes of a contribution of a factor of production in the created product and a share of compensation of each factor.

The American scientist D. Scott Sink writes: «Productivity is, simply speaking, the relation between production made by system, and costs of production of this production. Expenses are entered into system in the form of work (human resources), the capital (physical and financial aspects), energy, materials and information. These resources will be transformed to production (the goods and services). Productivity is the relation of quantity of production made by this system for this period of time, to

quantity of the resources consumed for creation or production of this production for the same period [26]».

K. Marx in the compositions has presented the following concept: «... productive work in system of capitalist production is such work which makes for this purpose who applies it, a surplus value, or, otherwise, it is the work turning objective working conditions into the capital, and their owner - in the capitalist [20]».

K. Marx argued that it is necessary to understand as increase of labour productivity «... change everyone in general in the work process, the reducing working hours which is socially necessary for production of these goods so the smaller number of work gains ability to make bigger number of consumption cost [18]». Also he writes: « Increase of labour productivity is that the share of live work decreases, and the share of last work increases so that the total amount of work consisting in the goods, decreases; that, therefore the number of live work decreases more than the number of last work» increases [19]. In other words the sense of the law of increase of labour productivity consists in creating a product maximum at the minimum expenses of work, thus there is a growth of production of goods, development of a science, culture, art. K. Marx considered that the first economic law for collective production is the economy of time and uniform distribution of working hours on all branches of production.

Modern scientists also investigate questions of labour productivity and ways of its increase.

In understanding Parkhomchuk M. A. and Doroshenko D. I. «Labour productivity – an indicator of fruitfulness of expedient activity of the personnel, measured by quantity of production made in unit of working hours, that is it represents the quantitative characteristic of the work which is carried out by the personnel which is caused by a labour efficiency level [22]».

Concluding the aforesaid under labour productivity what quantity of a manpower is understood it is necessary for costs of production of a certain quantity of production for the concrete period of time, thus than the bigger quantity of production is more spent a manpower by that made and, on the contrary, the less expense of a

manpower the less production. From what the conclusion that labour productivity depends on efficiency of use of a manpower follows.

In production which worker is used as live work, i.e. that work spends for production of a concrete product, and work last, or the substantiated, which worker has spent in the past for creation of buildings, constructions, the equipment and materials which will be used further when manufacturing production.

Calculation of productivity is possible by means of cumulative work – both live, and substantiated. This way is especially actual in the conditions of automation of production and development of innovative technologies. When using cumulative work indicators of productivity will be higher, than when using of only live work because when using the equipment and innovative technologies in production, live work will be spent less, so in unit of time it is possible to make bigger quantity of production.

Researchers in the works subdivide labour productivity into two look:

1. Productivity of individual work,
2. Productivity of social activities

Having generalised the concepts set forth above, we will designate category of labour productivity as degree of efficiency of labour expenses (human resources), the capital (physical and financial aspects), energy, materials and information on production creation (the goods and services) for the concrete period of time.

The labour productivity level is influenced by such indicators as extensiveness of work and intensity of work. Extensiveness of work shows extent of use of working hours and its duration in change provided that other characteristics remain invariable as the independent direction the concept of extensiveness of work is inefficient from the point of view of economic feasibility. Intensity of work reflects degree of intensity of work in unit of time and is measured by quantity of energy of the person spent during this time. Intensity of work is an important factor of labour productivity, he demands observance of norms of an expense of human energy and is defined by physiological and psychological possibilities of a human body. Intensity of work

means work, in the form of the physical, intellectual and nervous energy, which worker spends for a certain period of time.

It is also expedient to estimate labour productivity not only for workers of production of goods, but also for workers of the non-productive sphere, and as result of labour productivity to understand volume of made information and the rendered services.

In such branches of the social sphere as education, culture and health care is also necessary to consider a labour productivity indicator for increase of economic growth and competitiveness of the country. For establishments of education it is expedient to use concept «intensity of work» teachers for determination of their productivity since in education it is impossible to calculate what contribution each teacher has brought in training of students and pupils for the concrete period of time.

Various authors differently characterise intensity of work. Some authors consider intensity of work as biological process of use of human energy, and others define this concept as social and economic category. So, for example, G. N. Tcherkasov, V.N. Belkin, F.G. Hamidullin, O.K. Platov, N.I. Kostyukov understand expenses of only production labour as intensity of work in unit of time. G. N. Tcherkasov defines intensity of work as the economic category reflecting productive expenses of work in is productive spent unit of working hours [32]. N.I. Kostyukov also understands number of work as intensity of work, is productive working hours spent in unit [16]. These authors consider intensity of work as social and economic category. Other point of view such authors as adhere to K.A. Kurovsky, I.B. Levin, E.L. Patrushev. They in the works consider concept of intensity of work as biological process of an expenditure of human energy where the attention is not accented on production character of expenses of working hours. I.G. Usharov in the monograph «Productivity and intensity of work» also defines intensity of work as a simple expenditure of vital force in unit of time [29]. V. D. Patrushev in the researches wrote: «the quantity spent in unit of working hours of vital force, the energy containing in various bodies and fabrics of the person, characterises degree of intense labour, or intensity of work [23]».

In our opinion, to divide intensity of work into physiological and social and economic category is not absolutely correctly as each category separately will not give a full picture about a performance level condition, separately they will not capture all indicators influencing increase of work capacity of workers.

The indicator characterising interrelation of the human capital and labour productivity, and also its efficiency is, in our opinion, level of labour potential. For the characteristic of participation of the person in labour activity the economic science has saved up a set of the concepts reflecting various stages of development of ideas of forms and factors of a production activity: labour, manpower, human resources, human capital, labour potential etc. Each of the given categories was interwoven into an outline of an economic science according to practice requirements, enriching its contents, forming and developing its theoretical and methodological base.

A.S. Pankratov notes that «the labour potential» as the scientific term was included into a turn in transfer of economy to rails of intensive development. It was a peculiar reaction of a science to requirement of practice to provide high-quality improvement of all system of formation and use of cumulative ability of people to work, to reveal reserves and ways of creative activization of the person as the subject of production and public life [21]». Thus, in economy concept «the labour potential», considers the person as subject with the requirements and interests for the work sphere, otherwise, introduction in category economy «labour potential» has been directed on need of activization and effective use of possibilities of a personal factor of the production, variety of qualities of the subject (worker) characterising everything, being shown in the course of his labour activity [33], the concept which «quantitatively would characterise ability of society in dynamics was required to provide reproduction process of a human factor, including its material and material contents according to inquiries of modern industrial production [21]».

Labour potential - a complex combination of physical and creative abilities, knowledge, skills, experience, cultural and moral wealth, cultural installations and traditions. Representing the generalised indicator of a human factor of production,

concept labour potential allows to consider a complete range of productive ability of the worker from positions not only in the real condition, but also formation and reproduction conditions, and also prospects of social development.

The labour potential depends on a number of the interconnected quantitative and qualitative factors, such, for example, as number of able-bodied population - a manpower; the quantity of working hours fulfilled by able-bodied population a state of health, development and physical capacity of able-bodied members of society, professional the qualified level of able-bodied population, social and personal characteristics, general educational preparation, professional knowledge, experience, activity of workers. The labour potential acts as a part of all economic capacity of the enterprise.

The structure of labour potential of society includes:

1. Labour potential of the personality,
2. Labour capacity of staff of the enterprise, organisation, firm,
3. Labour capacity of branch, region.

Levels of labour potential:

1. Personal (possibilities of each person);
2. Local (staff of the enterprise, firm);
3. Branches, region;
4. Cumulative (connection and interaction of personal (group) potentials).

The concept «labour potential» reflects three temporary aspects:

1. Potential saved-up (last);
2. Use of labour potential (in the present);
3. Possibility of development of labour potential in the future.

The labour potential is as possibility of the worker to realise (as the personality and the main productive force) in labour activity. This possibility is connected with the following factors:

- real stock of the general and professional knowledge, skills, abilities of the worker; level of its creative and physical development;
- aspiration of the worker constantly to increase labour potential and effectively to realise it in labour activity;

– external conditions of activity of the worker which promote or limit realisation of labour potential.

World development in XXI century is accurately focused century on economy of knowledge. In the conditions of activization of processes of globalisation of a science special value is gained by a problem of development and realisation of national scientific and technical and innovative priorities [17].

For a basis of a ratio of the concepts «labour», «the human capital», «labour potential» and «human potential» in details developed the professor B. M. Genkin [9] has taken the original hierarchy of these categories presented on fig. 2 offered them.

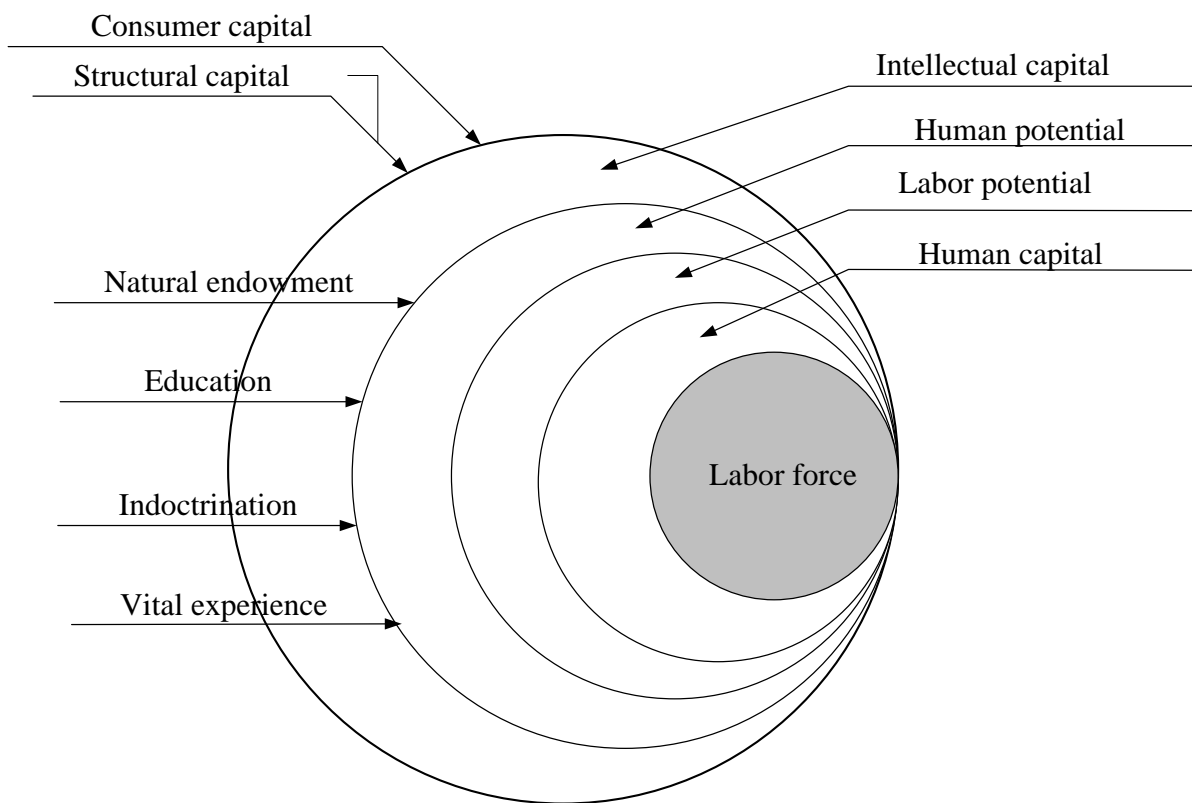


Fig. 2. Ratio of concepts «the intellectual capital», «human potential», «labour potential», «the human capital», «labour»

At the heart of hierarchy of concepts the labour as ability to work in the market is presented. Further the human capital as set of the qualities defining productivity and the income. Then labour potential as quantitative and qualitative criterion of labour activity. Further the human potential including all possibilities of the person to carry out any actions to show any activity. Thus formation of the listed components

of human potential is influenced by natural abilities, training, education and life experience. Finishes hierarchy the intellectual capital which includes the consumer and structural capital.

The given approaches rather fully reflect substantial aspect of labour potential, disregarding its strategic importance for the modern organisations. In the conditions of the changing competitive environment the labour potential of the personnel of the organisation should be considered as a component of potential of the organizational development, directly defining enterprise possibilities in achievement of market success.

The labour potential is a compound defining element of the intellectual capital regarding the human capital, both people, and social and economic system, regarding the enterprise, the region, the country. It defines need of the intellectual capital as base of development of social and economic system.

The modern economic science pays close attention to identification of a role of the intellectual capital in ensuring effective functioning of economic systems, their intensive development and increase of a qualitative level of production. This problem is especially actual for Russia being at a stage of transformation of economic system. And researches of mechanisms of its influence on economic processes usually are based on that fact that influence of its components, and, first of all, human resources, qualitatively differs from use of material and material assets of the enterprises and the organisations.

In the theoretical analysis of influence of the intellectual capital on functioning of economic systems it is necessary to recognise that, first of all, in the gnoseological plan this activity represents unity of material and material and cost components of process of receiving and use of new knowledge.

Interest to a problem of the intellectual capital connect transition to post-industrial society and formation of new type of world economy based on knowledge (“knowledge-based economy”) now the new concept of a source of wealth and welfare of the nation according to which, a basis of such source information and the knowledge turning at the present stage into real productive force are is formed. During the post-industrial period the structure of factors of production changes and

becomes intellectual making resource base of the organisation obvious a prevailing role as main source of its competitive advantages. In the centre of attention there is a person as the intelligence carrier, and consequently, and certain abilities to creative activity. In modern post-industrial economy not to become at all it is less than goods and services, everything is simple more their creative component that leads to increase of the intellectual capital increases. In such conditions the intellectual capital of the organisation as set of its intellectual resources becomes a key factor of formation of success and achievement is more whole than economic growth of the organisation on the basis of increase of its competitiveness.

Thus, in modern post-industrial societies the self-regulating mechanism, allowing to carry out the investments stimulating economic development, by means of maximising the personal consumption, always seeming by an antithesis to accumulation and investments was created. That the mankind not only masters information as an inexhaustible resource for production development, but also turns the main types of consumption connected with development of the personality, into means of renewal and building of this resource, pledge of infinite progress of post-industrial society is visible. Its rapid economic growth is capable to proceed decades in conditions not only low, but also negative norm of accumulation in its traditional understanding. In post-industrial society, - D. Bell [6] - «the main thing notes... there was a domination of theoretical knowledge, a prevalence of the theory over empiricism and codification of knowledge in the abstract arches of symbols, which. . can be used for studying of the most different spheres of experience».

Into a scientific turn concept of the intellectual capital has entered in the XX century of J. Galbraith which in 1969 in the letter to M. Kaletsky has used this term in value «intellectual activity». The nature of the intellectual capital the first was investigated by T. Stewart [3] – the winner of many awards, the associate editor of the Fortune magazine in article of 1991. «Power of intelligence: as the intellectual capital becomes the most valuable asset of America» Stewart has presented the intellectual capital as the sum of all of that employees of the company know and that gives competitive priority of the company in the market: «... patents, processes,

administrative skills, technologies, experience and information on consumers and suppliers. United together, this knowledge makes the intellectual capital».

Known American economist L. Edvinsson considers the intellectual capital as knowledge which can be converted in cost. One of the first domestic researchers of the intellectual capital of B.C. Efremov [10] also considers that the intellectual capital is a knowledge which the organisation, expressed in a clear, unambiguous and easily transferred form (for example, in the form of the software has). In L. Prusak's (IBM company) definition the intellectual capital represents an intellectual material which is formalised, fixed and used for production of more valuable asset. English experts in management S. Albert and K. Bredli [1] call the intellectual capital process of transformation of knowledge and intangible assets in useful resources which offer competitive advantages to individuals, firms and the nations».

V. Inozemtsev [11] notes that «the intellectual capital represents something like «a collective brain», accumulating scientific and ordinary knowledge of workers, intellectual property and the stored experience, communication and organizational structure, information networks».

Despite existence of a base component of the intellectual capital - knowledge, its many definitions have evolved from development of various aspects of a problem. For the nonprofessional the intellectual capital means value of the specific workers possessing a certain knowledge and skills and consequently useful concrete company. In the business press as the intellectual capital understand patents, processes, administrative skills, technologies, experience and information on consumers and suppliers. For economists the intellectual capital is a form of capitalisation of intellectual potential, and value of the intellectual capital is deduced by means of Tobin's q-index [4] (the relation of market cost of the company to its balance cost). In practice heads of the companies prefer practice-applied definition of the intellectual capital: set intellectual (non-material, or invisible) assets which are not specified by a time in financial documents of the company, but can be кодифицированы, are estimated and cope the company.

Today for the majority of the companies of value of a q-index of Tobin hesitate from 5 to 10. For the knowledge-intensive firms this factor is even more. If the company price essentially surpasses the price of its material assets, it means that on advantage its intangible assets - talent of the personnel, efficiency of managing directors of systems, management are estimated, etc. A number of the companies which are characterised by high level of competitiveness, use of modern methods and technologies of management which have created own expensive brand, - have Tobin's rather high q-index. If Tobin's q-index is less than unit, it means that in the company is available negative intellectual the capital. It shows that management level, organizational structure of the company, communication with consumers are that that they do not add, and diminish the capital of the company and says that the company is underestimated. In each case the reason of such state of affairs is individual, however this fact signals about serious problems of this or that business. Practically Tobin's q-index can be used for an assessment of the importance of the intellectual capital in various branches. Specialists of Carnegie Group have calculated the relations of market cost to balance cost in several branches and have found out that the more difficult used technologies, the are higher middle branch value of this indicator. In other words, high-technology industries differ high values of a q-index of Tobin.

The advanced Russian organisations already possess rather big intellectual capital. At the same time the considerable part of the Russian enterprises is characterised by the insignificant intellectual capital. Moreover, in some cases its size is negative. In the country as a whole size of the intellectual capital also essentially below that which could be in case of more successful economic development.

Efficiency and value of the intellectual capital are not general universal categories: they are defined and *самовозрастают* only in a context of concrete strategy of development of the company.

Summarising the carried-out research, we will present system of categories the human capital - labour potential - the intellectual capital - productivity/efficiency of

work - quality of life on fig. 3. Interconditionality of analyzed indicators is characterised by the following interrelations.

The human capital enters as making in indicators of quality the lives counted on the basis of the international standards in aggregate with characteristics of a material basis of life, the income, requirements and a standard of living. Concept of quality of life dynamic, changing under the influence of a significant amount external and internal factors.

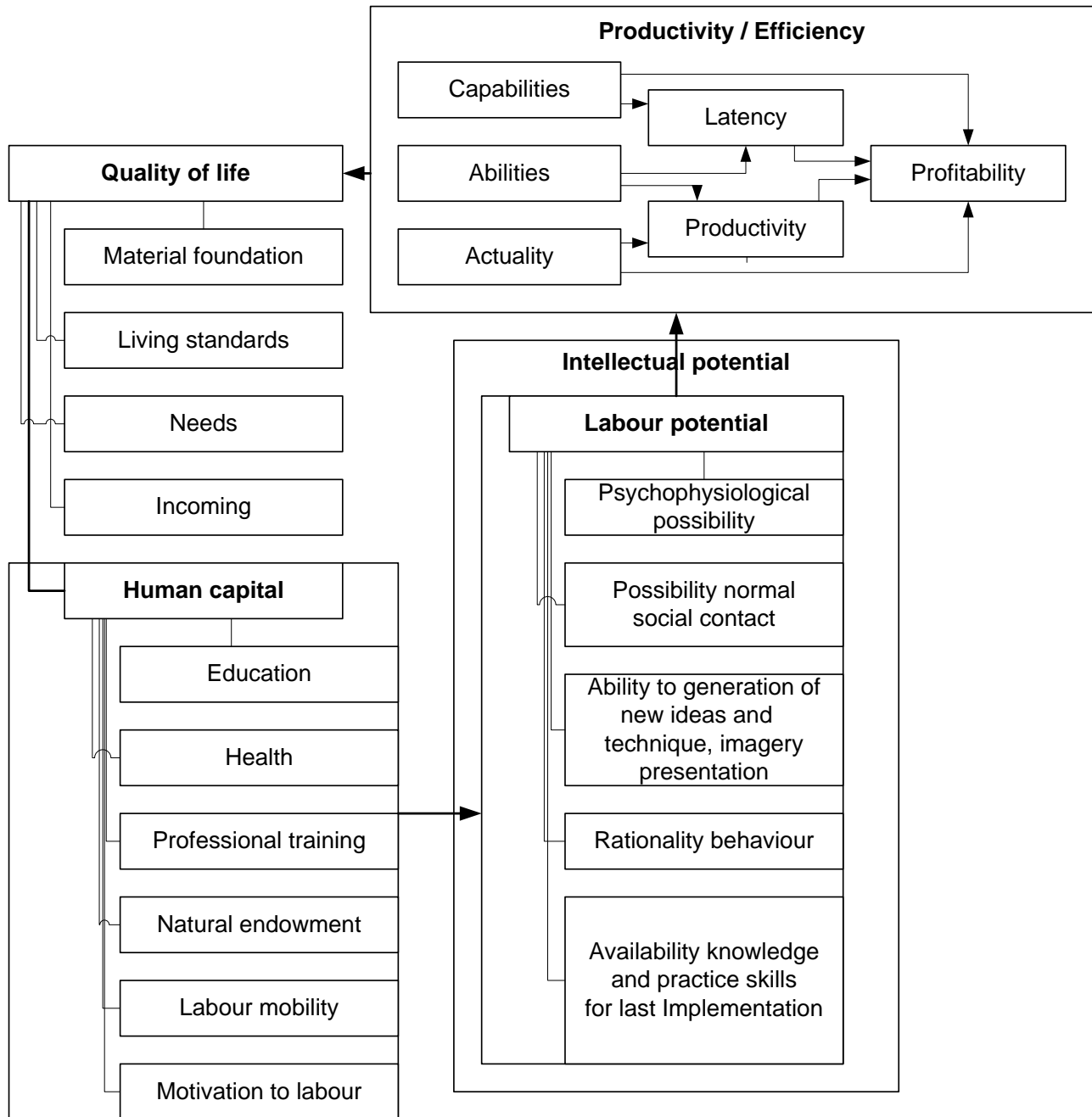


Fig. 3. Interrelation of categories «the human capital - labour potential - labour productivity - quality of life».

The category of the human capital is under construction on elements characterising level of health, education, professional competence, natural abilities, labour mobility and motivation. Thus the human capital is base of formation of labour potential on a level with indicators of psychological, communicative, creative, knowledge possibilities, and also rationality of behaviour.

Level of labour potential defines the productivity/efficiency of work causing level of profitability which forms the income influencing quality of life of the individual.

Thus, the analysis of categories «the human capital», «labour potential», "labour productivity", «quality of life», "standard of living" has allowed to prove their interrelation which is necessary for considering at formation of the social programs directed on increase of quality indicators of social and economic development.

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J11313-369

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**METHODOLOGICAL AND ORGANIZATIONAL ASPECTS OF
PERFECTION OF THE REGIONAL CONTROL SYSTEM OF WILDLIFE
MANAGEMENT**

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Introduction. Problems of maintenance of ecological safety in Ukraine some years are on the agenda of scientific researches in connection with formation of national model of steady development. Transition to steady development is closely connected to the certain methodological reference point in sphere of ecological safety - with formation of an ecological paradigm of perspective development of Ukraine and its regions. And features of maintenance of ecological safety are connected to transformation of economy of Ukraine which as against the states Central and the East Europe to last rather for a long time.

In Ukraine implementation of the concept of steady development, realization of the state ecological policy is complicated the general financial and economic crisis, an inefficiency which is the additional reason of ecological destabilization. Uncertainty of the property rights to natural resources, their indistinct distribution between the center and regions result in irrational use of resources, their excessive operation. Distinctions of interests of economic subjects in use of the natural environment demand intervention of the state - the force objectively representing interests of a society which role is staticized especially during the crisis period of development of national economy. Certainly, activity of the state is inconsistent, and intervention in economy is biased, but function of the coordinator carried out by it hardly can be challenged.

1. Aurgency.

The major role in achievement of reference points of steady development is assigned, mainly, to regions which directly suffer from infringement of a condition of the surrounding natural environment, and also possess the necessary information for

tracking conditions and acceptance of adequate administrative decisions. One of the reasons of failure of nature protection actions is failure to meet requirements in the certain term and in incomplete volume as a result of which there is an accumulation of outstanding actions of nature protection character and deterioration of ecological conditions of region as a whole.

With increase of a degree of independence of economic activities of regions become obvious - insufficient efficiency of the existing economic and administrative mechanisms called really to interest managers of various levels in the decision of environmental problems of region and, accordingly, necessity of perfection of management by regional wildlife management in view of criteria of steady development. Proceeding from this, abundantly clearly, that the modern concept of wildlife management in region should be realized through a prism of efficient control by the regional ecologic-social and economic system focused on the account of interests of economic, social and ecological character.

Now in sphere of wildlife management there is a change of priorities during statement of problems of scientific - methodical development, actual in view of requirements of real management of wildlife management. A ultimate goal of strategic documents of social and economic development of regions and the states - gradual transition of a condition of the natural environment from "consumption" to "accumulation" on the basis of use of various tools of management. It is obvious, that backlog of scientific - methodical maintenance of reforming of regional control systems by wildlife management and protection of the natural environment from rates of spent reforms that is fraught with amplification of irrational use of natural resources and occurrence in separate regions of ecological and social crises is especially dangerous.

J11313-371

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**THE ORGANIZATION OF THE BRAIN CAPITAL – BRAND FOR
NATIONAL AND INTERNATIONAL STANDARDS**

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Nowadays intangible asset including exclusive rights for trademark and brand in the accounting records are regulated by Rule No 34n [2] and the Rule on Accounting Records 14/2007 [4].

While reflecting the trademark in the accounting records its worthiness is formed by the outgo on buy-out (with the exception of VAT) and other reimbursable expenses (item 6 of the Rule on Accounting Records 14/2007).

Valuating availment base cost of the trademark is defined the same way (item 3 Enactment 257 of the Internal Revenue Code), but one shouldn't forget that in the accounting records it isn't always equal to the cost of the valuation of the availment. Usually the differences are in the outgo on insurance, percents on credits and loans, sum and exchange premium (in the tax accounting outgo mentioned above is not included into the base cost) [7].

Taking intangible asset into accounting records happens according to the base cost defined by the date of taking-over into accounting records (item 6 of the Rule on Accounting Records 14/2007). While developing intangible assets base cost includes such expenses as sums paid for work or service done by external agencies, for contract agreement, fee for facilitating agency, sums paid for informational and consultation service, connected with intangible asset, etc.

Outgo mentioned above reflects on account 08 which is called "Commitment into fixed assets", subsidiary account 08-5 "Intangible assets acquisition". In table 1 all main internal transactions and job names are shown.

Table 1**Typical account entry with due regard for intangible assets**

Accounting transaction	Debit side	Credit side
Transference of the ready drawing-up of the trademark (or another means of commercial individualization) is covered	08/5	60
VAT given by contractor is covered	19	60
Fee to the dealer is recognized	08/5	76
Run payroll calculations to an employee in charge of the process of creation, registration and promotion of the trademark, and insurance salary fee as well	08/5	70,69
State duty paid for expertise and registration of the trade mark is included into the worthiness of intangible assets	08/5	76

The subject can be considered to be put into operation from the date of the state record keeping of the trademark. This procedure is followed by the account entry like this: debit side 04 credit side 08-5 – intangible asset is taken into accounting records.

It is necessary to pay attention to the fact that worthiness of the intangible assets includes the outgo on its creation and also outgo connected with the providing of the conditions to use the asset. Marketing research and advertising are referred to the outgo. Such outgo is reflected on account 08 till the moment of taking intangible assets into records on account 04.

Having compared the theory of accounting records of brands and its practical usage some changes in the organization of analytical records to account 04 “Intangible assets” can be given by having subsidiary accounts.

The classification of intangible assets to the account 04 can be the following:

04-1 “The subjects of intellectual property”;

04-2 “Know-how”;

04-3 “Organization’s outgo on research and development effort”;

04-5 “Business reputation”;

04-6 “Others” [6].

The use of this classification can regulate the work of an accountant in the questions of reflecting intangible assets.

Modern legal system in the field of accounting records is not enough developed. A good example to illustrate it is the reference of brand to intangible assets or to the outgo of the plant manager.

Logotypes' usage in the accounting records is possible both in the form of intangible assets and in the form of the outgo depending on the goals of organizations. Any of the chosen ways is reflected in the internal transactions and is to be registered. The process of referring of logotype to intangible assets is certainly time consuming, but it brings a great number of advantages to the plant's activity. The referring of the logotype to the outgo makes the work of an accountant much easier, but this means is not always appropriate at one or another plant. Each organization maintaining accounting records quite independently can choose the variant to record the logotype, acting in the limits of the law [5].

Alternative is not always good. Without clear-cut idea where to refer intangible assets a chief together with an accountant have to do a deal of work before making a decision. Thus, it is rational to formalize in legislation one of the procedures as an instruction.

During the whole period of useful usage an organization must charge depreciation. For example, debit side 20 (44) credit side 05 – charged depreciation on the object of intangible assets.

This problem appears due to the accounting of the outgo on creating firm style which is not reflected on account 08. Among these are different prints, packages, sounds, definite amount of shades, etc.

Sometimes the situation when an organization doesn't want to register all intangible assets as intellectual property can appear. In this case they will be not the objects of intangible assets but will be the other elements of the company's firm style.

The author believes that such outgo should be reflected as outgo of the future periods and written off during the reasonable period beginning from the moment of the first use of the components of the firm style (this conclusion is given in item 19 in the Rules of the Accounting records 10/99 ("Outgo of the organization") [3]. On authority of this document outgoes are admitted in accounts on profits and losses.

If the outgoes were done during the accounting period but they were referred to the next accounting reference period, they will be reflected in the cash flow by a separate article. By doing so the following accounting notes should be done:

Debit side 97 Credit side 60 (70, 69, 76) – outgo of the future periods is recognized;

Debit side 20 (44) Credit side 97 – the part of outgo is written off.

Such internal transactions should be done every month during the whole period of writing off. The sum is defined by the method given in the accounting policies.

Theory of Formation of the Accounts and Records in Russia fixed the fact that society needs to use International Accounts Standards (further IAS) [1]. The world experience is a demonstration of the useful information in the IAS. All developed countries use IAS to create their national system of accounts and records.

The reform of the accounting records in the Russian Federation has lasted more than a year. It includes the process of adaptation of the present system of the accounting records of international standards. But nevertheless, the problems in Russian accounting records still exist.

Record keeping of the intangible assets according to international standards is formalized in IAS 38 “Intangible assets”. Russian equivalent of this document is the Rule on Accounting Records “Accounting for intangible assets” (RAR 14/2007), ratified by Order of the Ministry of Finance of Russia from 27.12.2007 N153 n.

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