

## **ANNOTATIONS**

### **Makarenko P. M., Mohylat M. G. Theoretical views on forms of land property and economic functions and biological potential of agrarian lands.**

The article deals with the differences between land ownership and land use. A land user is not necessarily an owner of that land where he or she is engaged in farming. A land owner can transfer land to a land user on different conditions and in various forms. The traditional form of land transfer is lease.

The authors have researched the two main forms of land ownership - socialization of land and private land ownership. They have determined that under socialization land is used only by those persons who are able and want to cultivate it, lease and its small plotting are excluded.

The economic functions of land resources have been substantiated in the article. The specific feature of land in comparison with other means of production is that it is not a product of human labour, it appeared and exists without human assistance, it is a natural resource and a natural condition for labour. As a natural product in its primal state it has no value, however, it includes the use value that can be determined by production activity. Therefore a price of land is based on a profit it makes for its owner. Land can not be produced, increased in size, replaced by any other means of production or relocated, that is why it functions in that place where it has been created by nature.

It has been determined that land potential is the basis of formation and efficient use of productive potential of agrarian enterprises. Land potential is a combination of all available and possible plots of land of appropriate quality and relations of land use which together with weather and climatic conditions, potential of crops and farm animals and other elements of production potential provide the maximum level of efficiency of production per a unit of investment.

The authors have presented the classification of types of soil fertility according to: level of capital investment into land; achieved level of land use; purpose of determination; place of determination and level of soil reproduction. Sources of soil fertility include a unique combination of biological, agricultural, technical, organization and economic factors which differ in their nature, character and impact on production output. The impact of every factor is observed not individually but in complex. In order to improve soil fertility it is necessary to influence all factors simultaneously. Therefore the main task of farming is to provide such conditions of environment in which all factors of growth and development of plants would be in optimal number and ratio.

**Key words:** forms of land ownership, land socialization, land lease, land use, land potential, soil.

### **Berezin O.V. Mechanisms to ensure the effective functioning national food market: the role and tasks of agricultural enterprises.**

Attention is paid to mechanisms for the effective functioning of the national consumer market, the role and tasks of agriculture in this respect as the main source of its resource support.

From the standpoint of the theory of commodity economy was an important issue and the problem is to ensure the effectiveness of the functioning. Research in this area contribute to the knowledge of its nature, to understanding the organization of commodity economy, its regulation depending on the trends of the national economy. Based on the understanding of concepts such as market mechanisms, we can state that the commodity economy is a system of natural order, therefore, it is inherent in self-development, it is able to self-regulation. With this in mind, we note that these positions the market mechanism should be seen as a form of economic organization in which individual producers and consumers interact, solve during this interaction own economic problems and pursuing their own economic interests, trying to get economic benefits.

To ensure the effective functioning of the agricultural enterprises should be further developed elements of legal support for private ownership of land relations, land market and so on.

**Keywords:** efficiency, market, food safety, agricultural enterprises, economic mechanism.

#### **Berezina L.M. Forming an effective economic relations in the sustainable development of agricultural enterprises.**

The problems of finding ways and reserves formation of effective economic relations and the study of their impact on sustainable development of agricultural enterprises.

Ensuring effective functioning of enterprises of the agricultural sector, as well as companies in other sectors and industries of the national economy, is governed by three mechanisms: the economic activity of the market at the level of primary care economy; spontaneous market regulation of economic relations; agri-conscious regulation of the state.

The introduction of principles of international economic relations, formation of appropriate conditions and opportunities, contribute to the effective functioning of the consumer market of Ukraine will ensure sustainable development of agricultural enterprises. Further exploration in this area are touch problems of social comfort villages.

**Key words:** efficiency, sustainable development, economic security, agribusiness, economic relations.

#### **Buriak R.I., Lazarenko V.I., Dobrivskyy V.G. A market research of the sugar market in Ukraine and the world.**

The subject of research is the diagnosis of the sugar market situation in Ukraine and the world. The aim of the study is to diagnose world market sugar analysis of the functioning of the domestic sugar market, and to identify ways of increasing the competitiveness of enterprises of the sugar industry in Ukraine.

It is found that currently 80% of the world's sugar is produced from sugar cane and 20% - from sugar beet, in general, more than 120 countries produce sugar. This is because the cane sugar has a much lower cost and price than products from raw-analogue - sugar from sugar beets.

According to experts of the USDA in 2014 the consumption of sugar in the world amounted to 172.67 million metric tons. Most sugar, namely 16% of the global volume is consumed in China, and 10% of global sugar consumption accounts for the European Union. The results of research show that by the end of the marketing year 2013-2014 the decline of sugar production in Ukraine has reached 1.485 million tonnes against 2.23 million tonnes in the previous year, and in the 2014-2015 marketing year, actual production of sugar increased and amounted to 2.081 million tons.

To ensure the proper level of food security should improve the competitiveness of sugar mills industry. This can be done by implementing a set of measures: focus on CIS markets (Azerbaijan, Belarus, Kazakhstan, Kyrgyzstan, Moldova, Tajikistan, Turkmenistan and Uzbekistan) and the European Union (Bulgaria, Great Britain, Greece, Poland); implementation of state programs to support domestic sugar producers ("State Program on development of agriculture until 2015", "Integrated state program of development of sugar-beet industry of Ukraine till 2015" and others.); diversification of sugar factories (production of alternative fuels). Found that the most appropriate strategic direction and development of the domestic sugar industry diversification of enterprises and their transition to the production of alternative energy sources - namely biofuels.

**Key words:** sugar beet subcomplex, sugar market situation, the domestic sugar market, the world sugar market, the sugar industry, ethanol.

**Dvihin A. O., Martynenko O. A. The development of the program of the inside audit of the fixed assets in the aspect of the raising of the effectiveness while using these assets at the enterprise.**

Nowadays the topical problem is checking of the correct, timely and legal form of doing operations with the fixed assets. Because of this the departments of the inside audit or simply the internal auditor are appearing in many enterprises and this is not the tribute to the fashion, this is the necessity which is created by the hard conditions in the market and by the competition itself.

The peculiarities of doing the inside audit of the fixed assets at the enterprise are given in this article; in the literature this kind of audit is not given fully, so it gives the opportunity to research this theme further. The aim of the work is the development of the plan, the program and the working documents of the inside audit of the fixed assets. To the tasks of the inside audit belong such points as: finding out if the documents are done in the correct way and showing timely in the record of the operations with the fixed assets their income, inner movement and outcome; checking if the calculations are correct, showing timely the wear of the fixed assets, checking if the repairing of the fixed assets is necessary, controlling the expenses on the capital repairs, and if they are shown correctly in the documents; checking if the financial results from the outcome of the fixed assets are shown in the record in the correct form; the confirmation that the operations with the fixed assets on the accounts of the bookkeeping are given legally and correctly.

The article has the practical meaning because the information concerning the inside audit of the fixed assets is opened in it. Exactly, the form of the checking the operations with the fixed assets is given in it, and it helps the auditor to understand the level of the professional preparation of the staff at the enterprise. The plan and the program of the checking the inside audit of the fixed assets are also worked out and it is worth to say that the accent is made on the controlling function of the inside audit, and this is the innovation, because the audit report is usually the final point of the audit. Besides, some working documents of the internal auditor are also worked out which can help to check the quality giving all the found mistakes and corrections. On the basis of these documents the audit report and the recommendations for the improvement of the record of the fixed assets of the enterprise are done.

Summing up: the mechanism of the inside audit control from the first phase to the final one is given in the article. The methodic of the inside audit of the fixed assets is shown and some documents using which it is possible to raise the effectiveness of using the fixed assets at the enterprise.

**Key words:** audit, efficiency, plant and equipment, testing, program verification, the auditor's working paper.

### **Lozyn'ska T.M., Pasenko G.P. Socio-economic factors influence public policies in land relations.**

The general consequences of carrying out reforms in agrarian sphere were summarized. It was noted that private land ownership disallowed to create "the effective manager" and it's not necessary condition for effective agricultural production. Exclusiveness of private land ownership is a source of opportunistic behavior of land owners and farmers. It distorted structures of agricultural production and grew up the unemployment in the country.

Market relations in land sphere don't allow to make a profit and save soil fertility at the same time. These factors and other social and economic factors are needed for transformation of state politics in land relations sphere. The basic arguments of this conclusion are following statements: a) social importance of farming is not a profit margin of land owners, it is a condition of food safety; b) absence or destruction of faith allow to form aggressive market relations for society. It's connected with investment needs for making objects of production infrastructure and stimulation of efficient farming.

**Key words:** government policy, land relations, economic security, influence factors, socio-economic mechanism.

### **Makarenko A.P., Kuzmenko I. V. Development program audit of receivables as a means of increasing the efficiency of the company.**

Article contains the need to develop a programme of audit of receivables to improve the efficiency of enterprise activity and the technique of its carrying out, the audit programme and working papers of the auditor. Studies show that an actual problem for today is checking the correctness, timeliness, accuracy of information about the financial condition of the entity, the receivables and the legality of

business transactions, in which it occurs. Receivables is defined as the sum of debt receivable of the enterprise for certain date. Debtors can be both legal and natural persons that owe the company cash, cash equivalents or other assets. Accounting treatment of receivables and its reflection in financial reporting is regulated by P(s)BU 10 «Receivables». Since the accounting and monitoring of accounts receivable is one of the key tasks in solving problems arising during the current management, including the position of the optimal ratio between liquidity and profitability. For the purpose of establishing quality internal control and accounting for receivables as a rule, resort to polling, which allows in a relatively short time to make a first impression and to assess the overall status of recording of transactions, the most vulnerable place in the system of accounting calculations and to determine the future direction of the check. Having been in the process of pre-planning data about the entity, the auditor proceeds to the development of overall audit plan. After the preparation of the plan audit program audit accounts receivable. According to the author, the audit must be organized so as to adequately reflect all aspects of activities of the audited entity, as long as they are consistent with audited financial information. Audit of accounts receivable of enterprises of different ownership forms is of great importance, as it facilitates the streamlining of information, transparency and reliability of the data about payment transactions with debtors. That is why the definition and study of these categories should be given importance, because decisions taken today by the auditor depends on the state and prospects of development of the enterprise tomorrow..

**Key words:** audit, efficiency, receivables, checking, programme of checking, working auditors' document.

### **Marmul L.A. Innovative bases of development of food industry of Ukraine.**

Actuality and problems of development of food industry based on innovation. In the food industry innovation is the most urgent and important task, the solution of which depends the provision of release of qualitative and competitive food products that meet the essential needs of consumers and the creation of value added in the country. Scientific studies confirm that the development of innovative activities and, in particular, in the food industry needs: to develop a national scientific and technological program, which should include the priorities of the country economy for a long period; to consider and build innovation policy in the interrelation and interdependence of the total economic policy of the state and its component parts. It is very important to complement and change the system structurally and credit policy in accordance with the requirements of the time, that is, to ensure institutional innovation. This will prevent to maximize the use of accumulated economic potential of the society, its technological and intellectual capital.

Identified the factors, challenges and limitations. Justified priority innovation actions at macro- and microeconomic levels. Identified possible reserves and the sources of innovation. System components the model of innovative development of the food industry with consideration of the peculiarities of innovation.

Conducting innovative-technological modernization of the food industry provides for the allocation of a number of strategically important areas, the promotion should ensure the active use of the levers of state influence, the formation and implementation of public-private partnership, development of the system of financial-credit support of investment and stimulation of innovation-active enterprises, the priority financing of innovative projects and programs. To this end it would be useful to adapt to local specificity tested abroad forms and instruments of state support of innovation active enterprises.

**Key words:** food industry, agriculture, agribusiness, innovations, investments, technology, production, management, efficiency, competitiveness.

**Marmul L.A., Aranchiy V.I., Aranchiy D.S. Systemic management of economic security of agricultural enterprises based on corporate factors of the organization.**

The article considers the features of economic security of agricultural enterprises, the challenges and risks that do not contribute to its achievement. The proven need for systemic management based on corporate resources. Principles, tools and methods of system management. Describes its priorities and strategies for the future. Determined that under the economic security of agricultural enterprises should understand the system and their expected results of the enterprise activity, which is caused by aligning its business goals and business processes and provides efficient use of production and economic resources. Accordingly, under the economic security of agricultural enterprises is understood as a consistent, continuous, systematic process which involves: diagnosis of external and internal environment of entrepreneurship; the planning, forecasting, organization and implementation of activities in support of sustainable functioning of an enterprise in accordance with its strategic and operational objectives. This is achieved, primarily, through the rational allocation and utilization of resources, optimization of business processes, implementation of innovations in all areas of activity; the use of marketing strategies market behaviour and system management. It is proved that the system of management of economic security of agricultural enterprises is correlated with the strategic and operational levels of management. The General scheme of organization of economic security covers the actions that are carried out sequentially and/or simultaneously: the formation of the appropriate corporate resources (capital, personnel, information, technology and equipment); strategic forecasting and planning of economic security functional components; strategic planning of financial and economic activity of the farming enterprise; tactical planning economic security functional components; tactical planning of financial and economic activities; operational management of financial and economic activity of the enterprise; performing a functional analysis of the achieved level of economic security; overall assessment of the achieved level of economic security, capacity and forecasting for the future.

**Key words:** agricultural enterprise, economic security, corporate resources, risk, strategy, tactics, planning, forecasting, system management.

**Marchenko O.A. Methodological principles and strategies of formation of the brands of tourism products and services and implementation of branding of tourist organizations.**

The article defines the importance of the formation of the brands of tourism products and services as a competitive advantage of tourism enterprises in the conditions of instability of tourism markets. With the development of the tourist market is a significant factor in the formation of consumer preferences is the presence (or absence) of a service name (trade mark brand), known in the consumer environment. Trademark involves the implementation of a certain philosophy of introduction of this name by using set of marketing communications aimed at target validation in a group of consumers with information, adequate consumer expectations, preferences and social settings. Thus, a specific strategy, a strong business concept with a set of real actions that can lead this concept (the brand) to create a real competitive advantage that persists for a long time.

Summarizes the essential characteristics of brands, their benefits and impact on rates, advertising and attracting consumers. Found a link between brands and competitive advantages of tourism enterprises. Reasonable measures of their branding. Defined the implementation strategy and their marketing advantages. Today many tourist organizations are faced with the fact that consumers become more price sensitive, therefore, the change of preference for sustainable products from a particular brand comes in the choice of products or services different recognized brands depending on which one at the moment discounts. In addition, competitors would try their products and services to play the best quality branded products, which leads to the great similarity between products offered under different brand names. This requires the organizations of the tourism industry the formation of not just the brand of the organization and competitive brand that reflects the value, culture and personality of tourist services of a company, region, country.

**Key words:** tourist organization, tourist products, services, brand, branding, building, demand, supply, tourist market, strategy.

**Solovyov I.O., Walter A.O. Branding features of the Ukrainian agricultural products sector.**

The article highlights features the creation and brand management mechanism of Ukrainian agricultural products. Substantiates the importance of the problems formation and management trademarks of domestic producers. Has been developed actual model of formation brand in the agricultural sector, brand management model, based on a mutually profitable relationship between consumers and producers of branded agricultural products. Brand is a characteristic of the market position of the subject in the minds of consumers and other interested groups. Individuality brand positioning is important for the agricultural market in the region, and for the development of its image. Brand management program agriculture should include: creation of conditions for development of domestic agriculture as one of the most important economic sectors, providing population with food; create conditions for improving the

competitiveness of agricultural products; creating conditions for sustainable development of rural territories; creating conditions for preservation and restoration of used agricultural natural resources. We propose a model of brand management of agro-industrial complex based on mutually beneficial relationships between consumers and producers of branded agricultural products. In this model, the object relationship is a brand that reflects the essential, functional and emotional benefits and personality. Control criteria for achieving brand management is to assess progress, comparing them with the planned and clarify the reasons for failure. Effective management is defined by the effect of management and costs. The study allows to conclude that the formation of brand agriculture is inextricably linked with the formation of brands of rural areas. Prospects for future research would be to study innovative approaches to the management of brand agriculture.

**Key words:** marketing brand technology, brand management, branding of agricultural products, model of brand management.

### **Shpychak O.M. The innovative aspect of ensuring competitiveness bakeries.**

In the article the innovative features ensure competitiveness bakeries. It was defined the main problem of ensuring competitiveness bakeries. Was developed the measures to ensure the development of innovative producers of bakery products. Innovative development is an economic process that includes of reproduction at a qualitative level of the product, the productive forces and the relationships between the participants of the process. In today's environment of increased globalization trends in one of the most important functions is to ensure food security. From baking industry, unlike other food sectors, suffers from insufficient development of innovative software that requires special attention. That's why, to meet the needs of consumers and at the same time improving the competitiveness of bakeries, we offered the main directions of innovative development of manufacturing enterprises baking industry by improving product quality and cost reduction opportunities in its production. For bakeries vital to take into account innovative aspects of competitiveness, which will be a fundamental factor for their further development and operation: savings energy and carriers; perfect formation and functioning of the internal market; provide sufficient financial capacity and imposing financial controlling; expansion of the technological structure of production in industrial enterprises by investment inflows and implement technological monitoring and forecasting; increasing decentralization of institutional units market through the development of scientific, technical and technological innovation and investment communications infrastructures; create a powerful motivational framework for the implementation of innovative - technological activities bakeries.

**Key words:** the competitiveness of enterprises, innovation development, baking enterprises, introduction of innovative technologies, updating of assortment baking products, purchasing power of population, inflation.



**Bezkravnyj O. V., Doroshenko O. O. Formation and development of income taxation of individuals.** In the scientific, article the conditions and features of origin of the income taxation of citizens around the world. Theoretically established that the tax on personal income is the oldest form of fiscal administration incomes. The study gave grounds to establish that the first prototypes of modern mechanisms of income taxation of citizens emerged during the Roman Empire.

In ways, similar to current income tax of individuals emerged in Britain in the late 18th century and gained rapid spread in other European countries.

In scientific research drew attention milestones of personal taxation of citizens in our country during her stay as a part of the USSR, which highlighted the existence of additional forms of personal income tax for singles and childless. It emphasized the trend to reduce tax rates.

Be sufficiently broad analysis of the latest stage of the income tax people in Ukraine from 1991 to the present time. During this period the mechanism of personal income tax governed by Decree of the Cabinet of Ministers of Ukraine «On Income Tax», the Law of Ukraine «On income tax of individuals» and the Tax Code of Ukraine (Section 4).

Highlight the positive side of modern system of personal income tax.

**Key words:** taxes, income tax, the history of taxation, tax on personal income, rate of income tax, a progressive tax scale.

**Burlaka D. O. The formation of the mechanism of profit of agricultural enterprises.**

In the article the theoretical-methodological and practical bases of management of profit and promising areas designed to improve it. The theoretical nature of the system management of profit and the value of its effective construction of the company in the context of the realities of today's economy.

The article considers the question of profit management company. This is a very important topic, because the profit plays a leading role in the financial management system of any activity. And profit is the most desired result of hard work of the enterprise. Ensure effective management of economic categories leads to positive dynamics of profit. Dictionary of Economics shows profit as the ultimate monetary value of production and financial performance and is the most important indicator of the financial results of the company. The major role in the mechanism of profit management plays the system of profit management. This is the interdependent set of internal divisions that are responsible for the development and management decisions and are responsible for it. That is why we need to analyzed the necessary parts arrived, such as the notion of the profit, profit function, generation of profits, classification of profits internal and external factors influence on it.

The purpose of the article is the nature of profit investigating as an economic category, its value in the financial-economic activity. This scientific article is written in compliance with all major components of research. It contains a summary of the survey results; it covers the subject and meet requirements.

Findings show the role of profit in the company in the current market conditions. A numbers of approaches to benefits management approaches to the profit was were analyzed. Originality is in the further development, substantiating theoretical concepts and methodological issues in software process improvement profit management at the enterprise.

**Key words:** profit, profit management mechanism, income, expenses, profit management system.

### **Galunets N.I. Terms of adaptation the activities of agrarian formations for conjunction of the world food market.**

The article explored theoretical aspects to determine the conditions of adaptation of agrarian formations to the conjuncture of the world food market. In a basis of formation and changes on the world food market chiefly entrusted factors that directly affect the movement of price production volumes, volume of exports and imports, employment, cash income consumers and others. According to the author, reducing dependence agrarian formations from the effects of conjuncture the global food market - one of the main tasks that enterprises must solve during the adaptation of their activities in the market. Studies show that during the adaptation of agrarian enterprises moves from one state to another, thus gaining of new qualitative features, of properties abilities, characteristics, is there is a certain transformation of the company, as the subject of adaptation. A conditions influencing the success of adaptation of agrarian formations are generally are divided into two groups: subjective (depending on the company) and objective (independent of the company), but this division is justified just to a certain development of the modern world. In opinion of author, the terms of adaptation of agrarian formations to market conjuncture of investigational, can be represented as a set of factors that influence the effectiveness of adaptation of the market, namely: pursuant the result of influence - the positive and negative conditions; pursuant the influence of subjectivity - subjective and objective conditions; pursuant the impact - economic, political, as technical and technological, bioclimatic, sociodemographic, international. Along with this, do not forget about the internal conditions activities agrarian formations that characterize their ability to influence the production efficiency improvement using their own financial, labor, material and other resources, the introduction of intensive technologies resulting ensure adaptation of agricultural groups to the conjunction of the world food market.

The conclusion was made that consideration of precisely these conditions ensures the adaptation activities agrarian formations to the conjunction of the world food market.

**Key words:** adaptation activities, agrarian formations, conjuncture, the global food market, conditions of adaptation.

### **Gamova O.V., Lukashenko A. V. Accounting and analysis of efficiency of production reserves the enterprise.**

In the article the accounting treatment of inventories and analysis of their effective use of consultation. It is shown that for the efficient operation of the

enterprise indicative is - minimization of inventory values, which leads to accelerated turnover of inventories and improving the competitiveness of products manufactured.

Analysis of the literature shows that the issues of accounting, control and analysis of inventories were covered in the specialized literature, but it must be emphasized that the efficiency of use of production resources influenced by a number of factors: technological, organizational and technical nature.

The main purpose of this research is to find ways to improve registration and on-farm analysis of inventories for the rational use and improve production efficiency.

General indicators of use of production resources of the enterprise following basic: earnings per hryvnia material costs, materiality, raw material consumption, the share of material costs in production costs.

Effective inventory management allows you to speed up capital turnover and improve its profitability, reduce the costs of storing them, to liberate from current economic circulation a part of the capital by reinvesting it in other assets. For the solution of management, tasks of the analysis of efficiency of use of material resources are developed corresponding algorithms. In the industry in which the studied company is important to save raw materials for the high material intensity of products. Rational use of material resources at the JSC "Zaporizhstal" with the planned indicators of output and material costs, reducing the cost of production on 202,33 thousand UAH provides for additional output at 439,85 thousand UAH, and is a further factor in the growth efficiency and profitability.

**Key words:** inventories, materiality, resource-demanding, circulating coefficient, duration of turn, freeing of facilities, load factor.

### **Gladka V.V. Evaluation of the effectiveness of financial control: theoretical and methodological aspects.**

The article determines the place of effectiveness of financial control in the control activity process and in the system of criteria's of financial control efficiency. Based on the clear differentiation of particular elements of financial control, the mechanism for evaluating effectiveness is built. Indicators for evaluating the effectiveness of financial control on the grounds of evaluating financial control as an action, evaluating the dynamics of the activity, efficiency of the work of the inspecting staff and effectiveness of the expert-analytical activity of the control organ are systematized.

It is indicated that the mission of the state financial control is to promote economical, efficient, effective, legitimate and transparent use of the state financial resources.

It is noted that the procedure of evaluation of the state financial control effectiveness includes a system of indicators of a subject-object interaction in the process of inspection. This approach gives the possibility for a clear delineation of the individual elements of financial control effectiveness evaluation system, such as: subjects of evaluation (general and specialized authorities of state financial control, their territorial units that carry out activities related to the evaluation of

financial control effectiveness); the object of evaluation (state financial resources and state property); the matter of evaluation (criteria and indicators of financial control effectiveness); the evaluation process (practical activities of the controllers (inspectors, auditors); actions to establish the accordance of the object evaluation functioning with certain criteria; subsystem of resource support of the financial control effectiveness (legal, informational , organizational , personnel , financial, material).

The main indicators that determine the effectiveness of control of the budgetary expenditures on education, science, health, done by the State Financial Inspection of Ukraine are: the volume of eliminated violations of financial discipline; number of persons brought to administrative, disciplinary and material responsibility; the amount of administrative fines imposed.

The effectiveness of control measures is reflected in the influence of the control authority on unlawful acts of the controlled object, and also in accordance between the volume of revealed offenses in monetary terms and the actual amount of losses, which were reimbursed as the result of audit.

**Key words:** financial control, the state financial control, the criteria of effectiveness, efficiency, control authority.

### **Grinchuk Yu.S. The efficiency of production and reproduction of production-resource potential of agricultural enterprises.**

In the article the peculiarities of production activity of agricultural enterprises and play their productive resources. The level of development of productive forces of society is determined by the condition of its production and resource potential, due to its role as the basis on which are formed the direction of future trends of economic development of the country; as a system that synthesizes the dynamic growth of the value added. Actually it is about the boundaries of production and reproduction processes at enterprises, sectors and national economy. Therefore, the effectiveness and stability of functioning of agricultural enterprises depends on the completeness, rationality and effectiveness of the use of their productive resources.

The current state of agricultural enterprises is characterized by a significant destruction of the basic elements of production-resource potential. Unsustainable use of natural resources, ill-considered forms and methods of attracting labour force to the system of economic relations, significant disparities in the formation of production-resource potential has led to its decline, the imperfect reproduction of its elements. Market economic conditions require that agricultural producers sustainable use taking into account the factors boundedness and uncertainty. Their optimum level of production resources is a necessary condition for effective economic activity, improvement of production and improve working conditions in agricultural production.

It is determined that the efficiency of the production connected with structural changes timely inputs in response to the challenges of internal and external factors. Hence the importance of the accurate study and the use of methodological approaches for the reproduction of production-resource potential.

To this end, offers clear interval, logistic and marketing approaches. Principles of reproduction of production resources based on the properties of entities as a system of entities.

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

**Guba M.I., Kartashova O.G. Ukrainian vegetable market: the state, problems and prospects.**

The article reflected the specificity vegetable industry, volatility market environment, market vegetables importance in shaping food security and export potential of Ukraine in the light of current priorities of national economy which require constant adjustment and research. An important place in the structure of gross agricultural Ukraine holds crop production - 70.2% (in 2014), which occupies vegetable products 18.4%, after production of cereals - 26.8%, industrial crops - 20,0 %. Production of vegetables in small areas constrains the use of high-performance mechanization, increases costs and can not control the quality of products and the environment in connection with the use of intensive technologies. Studies have balance of production, consumption, use and sale of potatoes, vegetables and melons food crops in Ukraine show full level of self-sufficiency and a high share of domestic production in consumption, imports and exports due to the seasonal nature of the cultivation of this type of product and the complexity of its storage in a fresh kind. The highest consumption of vegetables in Kherson, Cherkasy and Kirovohrad regions. In general, from the southern to the northern regions and west it decreases. Analyzing statistics in recent years and the real state of vegetable production in Ukraine, we can define the main lines of the field of Horticulture, among which is the solution of organizational changes in the market of products where the production of vegetables in farms, where the focus greater proportion of activity observed high complexity, marketability through its low consumption and lack of marketing channels. Therefore, the production of vegetables should target the needs of consumers as the ultimate goal of the market.

**Key words:** Keywords: market, consumption, production, self-sufficiency and balance of production.

**Dyadyk T.V., Mikolenko I.G., Pisarenko S.V. Sources and efficiency of investment in human capital.**

The article highlighted and analyzed sources of investment in human capital and their efficiency, in particular, highlighted the theoretical nature of the category of «human capital» and «human capital investment». The basic types of investment in human capital, defined their priorities. Sources of investment in human capital - public, private and public foundations and international organizations, regions, educational institutions, businesses, families and individuals. The summary statistics and analysis conducted regarding the amount and structure of public capital investment by major economic activities in Ukraine. The basic performance of investment in human capital: the dynamics of the operation of educational

institutions of Ukraine in the last 10 years (the number of universities and number of students); indicators of cultural development (number of cultural institutions and their attendance); described and analyzed indicators of public health (incidence by species); sources and level of funding for innovation (calculated structure of funding sources of scientific developments). The analysis of key indicators of inequality of income and costs society in Ukraine - population with average per equivalent total revenue in the month, lower than the living wage, the average subsistence wage differentiation factor total revenues. Based on the studies proved the main proposals to improve the efficiency of capital investments in the development of society.

**Key words:** human capital, investment in human capital, education, health, innovation, culture, quality of working life.

### **Yeshchnko I.V. Nature and concepts of economic efficiency and its classification.**

In the article some approaches to the definition of "economic efficiency" are discussed, as well as the classification of types of this concept for a number of differentiating features is offered. We studied the opinion of a number of domestic and foreign scholars on the definition of economic efficiency of production, generalized category and highlighted its key meanings. It is proved that economic efficiency is one of the key indicators of the company's efficiency, with which you can determine if the available resources are used rationally. We have studied approaches to quantify the cost-effectiveness by comparing the costs and results of operations. Improving of cost efficiency is one of the key tasks of not only the company, but also the sectors of the economy as a whole. That efficiency is perhaps the most important characteristic of management quality. The concept of economic efficiency is often equated with efficiency as one of the ways of expressing purpose of the production process. The understanding that the main problem of economic efficiency increasing is to ensure the growth of production per unit of wasted material, financial and human resources is quite important. Economic efficiency shows the final useful effect after using of means of production and living labor, and their total investments. The economic efficiency of agricultural production means to obtain the maximum amount of product from 1 hectare of land area at the lowest labor costs and costs per unit of production. Efficiency in agriculture includes not only the value of the results and costs of production, it also affects the quality of products and the ability to satisfy the specific needs of the consumer. At the same time improving the quality of agricultural products requires additional costs of living and materialized labor. The key categories in the evaluating of economic efficiency are production costs and profit. The essence of the formation of production costs as a system of integrated elements of the market mechanism are needs of manufacturers reduce them to a minimum with a view to maximizing profits (that result). It is important, in our view, to identify key criteria that primarily affect the value of economic efficiency in order to make a generalized classification of this concept. We can give the following definition of economic efficiency: this is a common systemic assessment

of the final results of the company (business unit, the industry, the economy) within a certain defined period based on an assessment of available resources.

**Key words:** economic efficiency, production efficiency, rate, performance, productivity, cost.

**Zorya S. P. Theoretical aspects of finance intermediation for monetary market.**

A research purpose was finding out of theoretical bases of financial mediation at the money market, in particular, determination of his essence, value, base functions, and place of financial mediators in the financial system of country. During this research author determination of category is offered financial mediation. So, to our opinion, under financial mediation it is necessary to understand the mediated activity of financial institutions, based on bringing in and placing of financial resources for satisfaction of necessities of subjects of management and stimulation of development of economy on the whole on the basis of management a capital in the process of realization of financial services. Taking into account the features of functioning of financial market in Ukraine, most expedient from the practical point of view is dividing of financial mediators into two groups. Banks as leading mediators of financial sector, behave to the first group, able to influence on suggestion of money in circulation, and to the second group are unbanked financial and credit establishments. For differentiating of financial mediators in accordance with the given services, in the second group appropriate is a selection of three sectors activity, namely sector of credit activity, sector of investment activity, sector of insurance. Coming from the dominant volume of assets, amount of executable operations and services of commercial banks of Ukraine as compared to other unbanked financial and credit establishments, can talk about bank models organization of financial sector in Ukraine. We will mark in the total, the basic task of financial mediation is transformation of economies; providing of redistribution of capitals by the grant of financial services; diversification of interest rates, risk, expenses; creation of favorable terms for development of infrastructure of financial market; increase of profitableness of assets of base subjects on the basis of professional selection of objects of investing, economy and monitoring.

**Key words:** financial intermediation, money market, financial system, financial intermediaries, banks, non-bank institutions.

**Ignatenko M.M. Educational paradigm of social responsibility and its implementation through the implementation of targeted programs.**

Defines the importance and features of the implementation of training and ensuring social responsibility in Ukraine and the leading countries of the world. Identified their problems and prospects at the level of national universities and business entities. Assess social responsibility in the form of the development and implementation of the state target social program in which participating regional authorities, separate enterprises and organizations. Into account the peculiarities of agricultural subjects, which it is advisable to consider when developing programs of training in social responsibility in agricultural universities.

Educational social responsibility has a significant role in its implementation at the enterprise level, regions and States. To the full extent of food specialization of agricultural subjects in terms of social responsibility could be manifested through their participation in public food programs - school and student catering, hospital, and military food security, which have fairly small budgets. Manufacture of food products entails considerable resources and waste large amounts of containers and packaging materials, water supply. It is therefore important to social responsibility through participation in the development and implementation of state programs for waste production, waste disposal, water use and return energy and resurseumane in General. It is necessary to teach at the level of ordinary workers, specialists, managers, and owners through a variety of workshops, courses, bachelor and master level programs of agricultural universities.

**Key words:** social responsibility, educational paradigm, training, educational establishment, training, target program, efficiency of implementation.

### **Kovalenko M.V. The village is in the context of the investment strategy of Ukraine's development.**

The article deals with the determining the organizational and economic mechanism for attracting investment and innovation activities in the village to improve the implementation process of organizational and economic changes. These changes will promote investment and innovation attractiveness of rural areas and their sustainable development.

Rural Development is interconnected process improvements in economic and social life of rural communities and innovative transformation in agriculture. Priorities rural development in the context of the investment strategy of Ukraine's development should take into account their social benefits, the historical natural and economic characteristics, technical capabilities and capacity in all spheres of the village.

The main priorities in the investment policy for rural development should be: increasing in assets of poor households; growth the productivity of small farms and agriculture in general; creating rural economic incentives for non-agricultural economic activities; expansion the integration of small farmers with big commodity production, processing, marketing companies and providers of resources; strengthening social rural infrastructure.

The priority for the village is investments which include: promoting the growth of production and rational employment; reorientation of production on the formation of new linkages; implementation of agricultural production of energy-saving technologies, introduction of alternative energy sources; improving the environment and ecological situation; development and modernization of infrastructure and social sphere of the village.

Determining the mechanism to attract investment and innovation for improving socio-economic development of rural areas in the long term will provide economic, social and image effects. It will also make a more close the social, technical, economic relationship agricultural enterprises at national, regional and local levels.

**Key words:** village, investment and innovation model, economic development, social sector, rural infrastructure.



### **Kolokolchikova I.V. Attractiveness of industry of gardening of Ukraine.**

The mechanism of estimation of attractiveness of industry of gardening of Ukraine is offered. Researches show that the complex analysis of development of industry can be got only due to an analysis accordingly of marketing strategy. The obligatory constituent of marketing strategy is an estimation of attractiveness. The criteria of estimation of attractiveness of segment are certain. Spared special attention to the market factors of development of gardening industry. The analysis of production of gardening goods volumes showed that in Ukraine all regions engage in the production of garden-stuffs. The enterprises of zone of Steppe have an identical progress of industry trend approximately. In the pattern of production of goods of plant-grower garden-stuffs occupy little specific gravity. It is marked an author, that the basic producers of gardening industry are economies of population. Agricultural enterprises pay attention to other cultures. The analysis of standard of middle prices on garden-stuffs showed their small size. For period of research reasons of subzero price and reason of such state are set. Advantage and lacks of small enterprises are certain in the production of gardening goods. The analysis of tendencies of sizes of import and export of products of gardening industry is conducted in the last few years. The most exporters of fruit, that is Turkey, Egypt, Ecuador and Poland, are certain. Drawn conclusion, that Ukraine has all resources and natural possibilities in relation to the production of goods of gardening and positioning at national level and exit with her to the international markets. This industry is attractive as from the side of internal market so from the side of external consumers. The basic producers of garden-stuffs and berries for today are small enterprises, namely economies of population, that work in hard competition terms. These enterprises engage in the production of quality goods, however at the terms of absence of the consolidated operating on the market of garden-stuffs does not retain own position and force to realize products after unprofitable channels, losing additional incomes and not having the opportunity in relation to more rapid introduction of innovative technologies. However, there is a condition in market, it is needed to take into account influence of marketing factors all enterprises on macro and micro levels, conducting the careful analysis of environment of enterprise with an aim -to the choice of attractive markets for the conduct of national and international entrepreneurial activity.

**Key words:** market, attractiveness of the market segment, market factors of development, competition

### **Krivets Yu.M. Improving the efficiency of corporate management of agroformations on the basis of definition principle, ratings of indicators, risk management and controlling.**

The article defines the essence and specific features of formation, structure and operation of domestic agrocorporate. Identified problems and development trends of corporate governance. Transformation processes and reforms taking place in the economy of Ukraine, is the reason for the introduction of new forms of organization of production and management on the principles of cooperation, integration processes, corporatization, development of new concepts of the

management of enterprises in the agrarian sector of the economy. Currently globally dominant and most attractive from the point of view of economic efficiency and investment is the corporate form of management.

This is due to many factors, in particular, the promotion of corporate enterprises legalization of shadow capital and the stabilization of economic relations, the impact on the reduce the dependence of producers on the mediating structures and the subjects of exchange, participation in the formation of the most important institutions of a civilized market - exchanges and trading houses, etc. In recent years the national modern agriculture is also observed Association of enterprises with different forms of corporate relations, which differ for the purpose of education and the composition of participants, measurements, results of operations, competitiveness in agricultural markets.

Developed metrics and indicators for assessing the effectiveness of ego. Identified features of corporate activities in crop production and business processes of the industry. Introduced system improvement and improving the effectiveness of corporate governance through the use of the principle of the implementation of the risk management, controlling.

**Key words:** corporate governance, agro, structure, business processes, risks, principles, effectiveness, level, indicators, risk management, controlling.

### **Ksonzhyk I.V. Internal audit in public sector: the necessity of implementation and its specification.**

The preconditions of internal audit implementation into the public sector are grounded. It was researched that the use of this integral part of State Financial Control allows analyzing the efficiency of management's budgetary institutions; detecting corruption transactions; comparing the cost of earned income, stimulating effective use of financial resources and realizing the strict control on expenditures.

The regulatory framework of the internal formation of the Financial Audit in budgetary institutions was defined. It includes the Budget Code of Ukraine; the Cabinet of Ministers of Ukraine "Some issues of structural units' formation of internal audit and auditing of Ministries and other central executive authorities"; the Standards of internal audit; the Code of Ethics of Internal Audit Department".

The functions of internal audit units working in public sector institutions according to their tasks were discussed. Among those tasks there are various estimations; analysis of projects and other Documents related to the use of budget funds, their target and effective use on behalf of the Head the Central Executive Body; planning, organization and internal audits, documenting their results, audit reports, findings and recommendations; interaction with other structural subdivisions of the central executive body; presentation of audit reports and recommendations to the heads of central executive bodies in order to adopt some appropriate management decisions; reporting about the results in accordance with the Order of internal audit standards; other functions in accordance with its competence.

It was found that the objects of assessing the quality of internal audit are planning, organizing and conducting audit, monitoring the implementation of recommendations, compliance of the standards of internal audit and other regulatory legal acts with relevant issues by the authorities.

The internal weakness of Ukrainian financial and budgetary system, corruption, ineffectiveness of monitoring and lack of coordination between governmental authorities at all levels pose rather serious problems in the operational process of institutions and public sector enterprises of Ukraine. Therefore a unified system of state monitoring of the national economy and financial system, corresponding to the world standards is one of the main conditions to overcome the economic crisis and guarantee its future sustainable and predictable development.

**Key words:** public sector, internal audit, financial control, public institutions.

### **Kuzmenko N.V. Evaluation of investment agricultural enterprises.**

Article describes the features of an estimation of efficiency of investment activity of agricultural enterprises. As a result of research by the author suggested estimation algorithm *efektivnosti* investment activities on the basis of statistical forms of research. In the article author examined methodological support assessment of the investment performance of agricultural enterprises. Based on a study of economic nature and content of «investment farm» in consideration of approaches to assess the effectiveness of the economic literature evaluating the effectiveness of the algorithm investment farms. The necessity of the use of multiple correlation-regression analysis to quantify the interdependencies between statistical grounds. The proposed approach allows the author to influence the development of investment activity of agricultural enterprises. As in attracting investment is a necessary condition for the effectiveness of investment activity, its score should be a separate area of research.

The structure of analytical tools necessary to remove the value of research concepts of «investment activities» and «investment project» With such conditions and invited the author to interpret the term «investment activity of agricultural enterprises» as the action of agricultural company in the field of attracting material and intellectual values in order to obtain the economic and social effects.

Whereas to ensure the reliability of the results possible through the use of the main directions of statistical studies by the author proposed to use the index, correlation and regression analysis and time series. In assessing the investment necessary to carry out three-dimensional analysis of performance by calculation of the economic, social efficiency and return on investment.

**Kay words:** agriculture, efficiency, investment activity, model indexed, agriculture.

**Levchenko Z.M. The formation of accounting policy of costs agricultural activities.**

The article deals with the formation of accounting policy of agricultural enterprises in the conditions of reforming Ukraine's economy against the background of economic and social changes. One of the requirements of analysis of the agricultural economy and the financial sustainability of agricultural enterprises is the opportunity comparability of reporting information. One of the conditions to achieve this is to unify the accounting policy of the industry. At the same time accounting system should take into account and ensure financial and organizational characteristics of each particular enterprise.

In the article there were studied methodical approaches to the formation of accounting policy of agricultural enterprises based on Guidelines for accounting policies (for a part of costs) in order to standardize methodological approaches. There was analysed their use in the practice of accounting. The order of formation of accounting policy on the costs of agricultural activities is investigated. The elements of cost accounting policy on agricultural activities, taking into account sectoral characteristics of agriculture, the use in the production of biological assets and the implementation of their biological transformations is grounded and proposed. In particular, it is proposed to include administrative documents of accounting policy elements related to the definition of cost accounting methods for maintenance and operation of machinery and equipment in the course of agricultural activities; production cost accounting methods involving foreign experience; division accounted overhead cost into fixed and variable concerning agricultural activities; justification for the classification of agricultural products to the calculation of cost.

The proposed elements of the accounting policy will take into account the peculiarities of accounting of agricultural production in individual enterprises and provide opportunities comparability in the analysis in a broader scale.

**Key words:** accounting policies, costs, agricultural activities, biological assets, biological conversion.

**Melikhova T.O., Mas D.A. The conceptual basis for the definition of receivables.**

The purpose of this article is to clarify the definition of "receivables", an analysis of the main differences in the conceptual framework taking into account national and international standards. Studies show that in modern economic conditions the interpretation of the receivables is often far from fully reflect its essence. To date, the actual problem is the contradictory nature of the normative documents, as well as the level of development of individual theoretical and practical aspects of conceptual foundations of accounting receivables.

The identification of these differences will allow to bring together international and national standards.

According to the author, additional research is required by the problem of defining the term of a receivable. Imperfectly explored at present is the theoretical

justification of the concept of receivables. Instability of legislation and causes such a situation in the country, and this creates problems in accounting practice.

The article contains a review of different interpretations of the term "receivables". It was reviewed literature and identified the problematic issues in the interpretation of the receivables. The main differences identified in the conceptual framework taking into account national and international standards. The author suggests the definition of "receivables".

In the determination and classification of receivables in international and Ukrainian practice, there is no glaring differences. Both abroad and in the domestic accounting under accounts receivable of the company understand the obligations of customers or other contractors of the business to the company.

Improvement of the existing in Ukraine system of accounting of obligations is possible only under condition of its harmonization with international, but while taking into account national peculiarities. This will completely disclose accounting information to effectively manage business operations, including accounts payable and receivable. Identifying differences in conceptual framework for accounting national and international standards, will allow to bring together international and national standards.

**Key words:** receivables, financial assets, financial instruments, the debtor, settlement operations.

#### **Mokienko T. V. State financial audit as form of state financial control.**

The article reveals the essence of state control and state financial audit, defining the essence of efficiency audit, determining their significance in control of public finances. Studied goals, objectives, methods and techniques of financial control and financial audit. The financial and economic activities of budget institutions is seen as a form of state financial control, which is aimed at preventing financial violations and ensure the reliability of financial reporting.

State financial audit is a form of state financial control and is checking and analyzing the actual situation concerning legal and efficient use of state or municipal funds and property and other assets of the state, the accuracy of accounting and financial reporting reliability, the system of internal control. The results of the state financial audit and evaluation presented in the report.

During realization of state audit distinguish such stages: organizational, experience and the stage of generalization and realization of results of state audit. The organizational stage includes an entity of state audit selection and him organizationally-methodical preparation.

An experience stage of process of state audit comes true by state public accountants directly on the object of state audit. Generalization of results of state audit consists in systematization of the educed defects and violations in activity of controlled enterprise or budgetary program, and also development of recommendations in relation to the removal of the educed defects and warning of them in the future. Every stage of realization of state audit contains the certain stages. To determine them in Ukraine expediently in accordance with realization of separate types of state audit.

The procedure of the state financial audit consists of four stages: 1) planning the audit; 2) preparation of audit program; 3) verification of risk factors; 4) reporting audit results.

The combination of these audits provides the potential to control coverage of micro and macro levels of public finances.

**Key words:** audit, financial audit, financial control, state financial control, auditing stages.

### **Novak N.P. Factors and mechanisms of coordination of national and local priorities of development of agrarian sector of the economy.**

Determined the importance of state and local priorities and organization of agricultural production, development of rural territories, solving the demographic situation, employment and improve the welfare of the rural population. The factors, features, trends and problems of regional development of the agrarian economy.

Development of methodological tools for improving government regulation and control is an urgent task of the practice of management in the agrarian sphere of economy in the conditions of the proclaimed decentralization of power. The solution of this problem involves study of the organizational, legal, economic and financial aspects of agricultural production, the efficiency and effectiveness of local government, the formation of the theory and methodology of regional policy. The necessity and relevance of scientific knowledge for regional governance taking into account market-based economic mechanisms due to the need of rationalization of activity, with the adoption of the territorial reserves for the decision of tasks of economic and social development, a qualitative transformation of the agrarian economy of the state.

Effective regional policy in the agrarian sector of the economy contributes to the strengthening of the unitary principles of Ukrainian statehood. The formation of a regional agricultural policy requires a clear definition of the conceptual principles of development of regions, which is carried out at the national level. It is caused by the necessity to eliminate existing disparities in the distribution and development of agricultural production, infrastructure and settlement systems, addressing environmental problems and the need to streamline agricultural management, greater financial and economic independence of the agricultural structures of decentralisation in the decision of questions of social development relating to local competence.

**Key words:** factors, mechanisms, agricultural area, state, and local priorities, harmonization, cross-border cooperation, production, rural areas, social protection, population, environmental issues, regulation, development.

### **Oliynyk A.S. Methodological principles in the formation expenses farm management**

Activities farms inextricably linked to the costs incurred thus costs - a process of transformation tools, objects of labor and labor itself in new products.

Since the purpose of farming, like any other entity, is profit, the cost accounting activities must be organized in such a way as to ensure timely documentation, a complete and accurate reflection of costs in accounting and reporting, control over the management using asset management, and should facilitate the analysis of actual costs incurred in order to identify ways to reduce them.

Adapting domestic agrarian economy to a market-conditions enhance competition and deepening international integration requires resolving priority economic science and practice of managing the complex problems associated with sustainable development business in agribusiness, including the leaders farms.

Farms Ukraine, among existing organizational forms of business entities acquired its dynamic development, in opposition to competition and efficiency of its management, providing expanded reproduction of production activities with minimal cost and achieves sustainable status agricultural producer in the market with the expansion of the scope of employment.

Relevance of the article due to the author's research, on formation costs, the study of theoretical foundations and practical application of different systems management costs.

In general, the article meets the requirements of an independent scientific work completed and can be recommended for publication.

**Key words:** Resources forming farms, costs, cost management, cost management system (CMS), CMS aspects.

### **Plotnikova M.F. Investment and innovation basis formation of national wealth and social development**

The necessity of alternative directions search of national and global economic system development the shift in favour of consumption according to the principle of reasonable sufficiency, nature appropriate activities in harmonizing relations of society and the environment of its existence. The need to restore the capacity of the Earth to intensify the researchers search in the direction of forming foundations of wasteless life, organic farming, bioadequate methods of education and upbringing of youth with the aim of reducing the anthropogenic load on the planet in the future. Permaculture design is a system of optimizing the use of available resources with ability to restore soil fertility and biodiversity of the territory. It is full provision of the population with the necessary organic food and raw material for processing. The establishment and ecological kin's settlements is a mechanism of forming the investment climate and attracting private investment. The establishment and ecological kin's settlements is a mechanism of forming the investment climate and attracting private investment. The idea of "Family estate" provides for the allocation of 1 hectare of land to every citizen who wants to organize the family estate. The government should provide land to people for free for life or in perpetual use, without the right to sell, with the right to transfer by inheritance. The person who receives the land, is obliged to pplant trees and follow the ecological principles of life.

**Key words:** community development, rural development, sustainable development, biodynamic production technology, agro-food safety, globalization challenges, the ancestral estate, ancestral settlement.

**Repilevskyy E.V. Tools and means of state regulation of the transformation of the agrarian sector of economics and management.**

The features of the present stage of transformation of the agrarian sector of the economy, the reform of rural territories in the conditions proclaimed the necessity of decentralization of power. One important aspect of improving the efficiency of agricultural Economics regional management is the streamlining of the territorial administrative unit, as the current system still reflects the realities and demands of the administrative-command system, the principle of party guidance of society and do not always correspond to the realities and to the challenges of improving the living environment of the rural population. As a consequence, conservation of the existing status and classification of the administrative regions and their disparity from the point of view of obtaining Central government resources, the emergence of a powerful regional lobby, which inevitably catalyzes the imbalance in the economic and social functions of regions, enhances the centrifugal tendencies.

The management of the regional transformation of the agrarian sector is a purposeful activity of state and territorial local government, which is aimed at maintaining the integrity and relationships between the components of socio-economic systems of agrarian production, on the one hand, and the intensification of integration processes with the environment through exchange of labour, capital, information and energy. Governance and decentralization in the context of the market economic mechanism is understood as the interaction of different forces, as a kind of average result of the purposeful actions of conscious agents. The scope and scale of conscious influence, understood as a single category - "the regulation of regional development" must meet the interests of the population of the regions and the state as a whole.

**Key words:** state regulation, management, decentralization, tools, transformation, agrarian sphere, rural territories, development, improvement.

**Reshetnikova O.V., Bereznytskyy K.V. Investment marketing agricultural enterprises in conditions of market economy transformation/**

In article definition of investment marketing. The primary aim of marketing the investment research in the investment environment was revealed. The analysis of last researches and publications in the field of investments was made.

The subject of the article is Investment marketing that serves to provide managers, decision makers reliable, accurate, complete and timely marketing information about the market, the structure and dynamics of demand, tastes of corporate and private investors, but also competitors and the sustainable market position.

It is reported that the Main objective of the investment of marketing research - the reduction of uncertainty and the whole complex of risks (economic, financial,



socio-demographic, criminal, environmental, administrative, legislative, political) that are inherent to a market economy and in particular agriculture.

It should be noted that in modern conditions of the Ukrainian economy the problem of investment risk management is particularly acute due to the instability of the tax regime, the depreciation of the national currency, the low purchasing power of a significant part of the population of Ukraine.

It is shown that the marketing investment is a priority for Ukraine in the conditions of market transformation of the economy. The development of this type of marketing in the future can greatly improve the economic situation of our state.

The conclusions were that the Agricultural sector in modern conditions requires a significant investment of resources. Currently attracting investment in it is no longer a question of development of the sector, but the question of its survival or its further irreversible decline.

Attention was Drawn to the fact that Agriculture in the Poltava region receives the greatest amount of investment compared to forestry and fisheries. To attract more foreign investment in the region it should develop and implement your own investment strategy, which in turn must be based on productive economic-mathematical models, allowing to calculate the economic result for potential investors not only internal in the region and the country, but also overseas.

This article will be useful for heads of the enterprises of agrarian sector of economy.

**Key words:** investment, investment marketing, investment risk, an agricultural sector, investing activities.

### **Samoylik Y.V. Features of formation of competitiveness of enterprises of the baking industry.**

Were further developed methodological approaches to identifying the characteristics of a favorable competitive environment and high level of competitiveness of enterprises of baking industry in the national market. It is proved that this area has the fundamental prerequisites, which should be grouped into three groups: climatic and technological (the powerful presence of raw materials, traditional technologies, standardization of major products, short term storage); organizational and economic (dependence on state regulation of the market, price restrictions, the ability to diversify the range, priority development area, close links in the food chain “production-processing - selling” dependence on grain market development) and tactical (inelastic demand, significant amounts of consumption, the consumption of bread tradition, the social significance of the production, the monopolization and shadowing the industry, focus on the domestic market, independent of import, the minimal export).

Grain production in Ukraine is increasing, but the volume of bread and bakery products are reducing. White bread occupies the largest share in the structure of production of bread. To enhance the competitiveness of enterprises baking industry should: strengthen control over quality and safety of bread and bakery products; improve the system of certification and standardization; make competition control and regulation of the sector; to exercise a policy of price

controls on bread as a socially significant products; develop programs to support manufacturers of bakery products; create conditions for the legitimization of the sector; ensure the effective linkages between agricultural and industrial areas; implement diversification of production; to upgrade plant and equipment; pay more attention to the study of consumer preferences.

**Key words:** competitiveness, competitive environment, the baking industry, grain market, the market of bread and bakery products.

**Serdiuk O.I., Myrna O.V. Internal regulation of personnel management processes as a means of technique of administrative activity and cost management.**

Regulation of business processes is a means of technique of administrative activity. Regulation of business processes of personnel management determines the forms of organization of activities in human resources provision and has various level of detailed elaboration in every certain company.

The main documents regulating the processes of personnel management in companies are “Personnel policy” and “Personnel management procedure”/”Personnel management. Internal procedure”. The content of “Personnel management procedure” is defined in such regulating documents as: “Staff and salary rates planning procedure”, “Personnel recruitment procedure”, “Personnel employment, adaptation, transfer and redeployment procedure”, “Personnel qualification improvement procedure”, “Personnel dismissal procedure”, “Holiday, days off, sick leaves and pension payment procedure” and “Personnel bonuses procedure”.

Concerning current business activity regulation of processes of personnel management is the base for improvement of personnel expenditures records which will facilitate responsibility centres formation as well as budgeting development. In concern with strategic management regulation of processes of personnel management will stimulate the use of such tool of cost management as expenditure chain concept.

Regulation of processes of personnel management should be an essential part of the activities of personnel department and controlling department of a company. The comparison of researching variants of regulation of processes of personnel management in different companies proves that the elaborated regulating documents become an efficient means of control of processes provided they are clearly structured in space and time, personal and detailed to a certain level.

**Key words:** business process, business process of personnel management, regulation, procedure.

**Sosnovska O.O. The effectiveness of the use of productive resources in agricultural enterprises.**

The analysis of the existing scientific approaches to the definition of production resources. The most complete should be the interpretation of the industrial resources of the enterprise as an aggregate of certain factors that the company has in place and which can be attracted to achieve specific goals.

Investigated the state of security of agricultural enterprises in Poltava region the main types of productive resources. Analyzed the achieved level of efficiency of land and labor resources. Studied the level of security of the enterprises of material and technical resources. The main factors affecting the efficient use of production resources: high level of involvement of lands into agricultural turnover, of tilled farmland, irrational structure of sown areas of agricultural crops, the lack of funds for introduction of achievements of scientific and technical progress, the decline in the working-age population in rural areas, reducing the demand of enterprises and organizations for labour of the sharp decline in production, worsening socio-economic conditions in rural areas, the irrational structure of production facilities, high degree of wear and tear, lack of basic kinds of agricultural machinery, price disparity in resources for agricultural production and agricultural prices, the reduction in the volume of investments and state support of village. Substantiates the relationship of the achieved level of efficiency of use of production resources with the ultimate performance indicators of production and economic activity. It is the development and features of the technological base of agricultural enterprises, determine their ability to increase production volumes. The extension and improvement of the means of production provides improved technical equipment of the enterprise, promotes the growth of labor productivity and is the material basis of their production capacity. The proven need for compliance with quantitative, qualitative and structural perfection of production resources to improve performance. The main directions of increase of efficiency of use of land resources, improvement of industrial structure of enterprises, the formation of an effective personnel policy, the rational use of production facilities.

**Key words:** industrial resources, land resources, labor potential, fixed assets, logistical support, technical and technological base of enterprise investment.

### **Semych M.I. Organizational and economic aspects of management of agricultural enterprises**

The article analyzed the functioning of agricultural enterprises. Detected the essence of organizational-economic mechanism of agribusiness enterprises as a complex multifaceted system that is under constant evolution, active in a variety of alternative forms and techniques at different levels of economic activity, which is a set of interacting elements direct influence on social production of agricultural products and rapid response to changing market conditions. Defined organizational (information and consultative support of the state, organization of business incubators, agrotechnoparks, forums, grant programs, organizational support of the state, legal framework, rules and regulations, control, motivation) and economic (credit policy, the system of public-private partnerships and agribusiness; risk insurance system, economic analysis, regulation of prices of resources and food; organization of credit funds for agricultural enterprises, state financial support agricultural enterprises) parts of the mechanism in accordance with the distribution of the factors that determine the specifics of its operation.

Proposed organizational-economic mechanism management of agricultural enterprises, including subsystem creation, operation and interaction with the environment.

Defined the main objectives of the mechanism, consisting in ensuring the organizational unity of all spheres of economic entities agribusiness to improve the efficiency of agricultural production; creating the necessary conditions for the transformation of economic relations; the successful solution of the problems of sustainable economic and social development sector.

Developed organizational-economic mechanism should perform the following functions: incentive-motivational, restraining and compensation. Incentive-motivational function based on the use of material interests. Restraining function involves economic (in some cases - administrative or criminal) responsibility for legal, organizational and economic sanctions. The compensation function is closely related to the previous two and means that subject to damage one of the participants of the production process, it will be eliminated, neutralized or compensated tools provided in the organizational-economic mechanism that creates the long term some positive motivational settings.

**Key words:** agriculture, industry, tools, organizational and economical mechanism agricultural enterprise management function.

### **Fedirets O. V. Evaluation of organizational effectiveness in the process of strategic management.**

In the article the basic approaches to evaluating organizational effectiveness in the implementation of strategic management. It is noted that the key approaches to the study of organizational effectiveness is targeted, systematic and selective. This targeted approach involves determining the effectiveness of the economic organization of its ability to achieve pre-set goals, systematic approach focuses on the internal characteristics of the organization and appeals to the credit support relationships between members of the organization, selective approach determines that the effectiveness can be evaluated on the basis of predetermined criteria or some only system characteristics. The advantages and disadvantages of the approaches that are more or less are the different economic conditions in the workplace. Also determined that there is an important indicator of market efficiency, which shows how well the organization meets the needs of consumers compared with alternative ways to meet them. This organization focus on the consumer, and not to fight with competitors will help to ensure that it will always be ahead. Evaluation of organizational effectiveness offered seen as a process that requires precise economic criteria. It is noted that at present not created a unified and coherent methodology. This long as the criterion of efficiency, profitability criterion used. However, many organizations are not yet profitable and occupy a niche in the market. A form of organization performance criteria depending on the purpose of its creation. Determined that the organization's ability to influence the state of the environment in most cases can not be clearly defined because organizational efficiency assessment methodology is based mainly on internal efficiency indicators, and in particular the efficiency of management.

**Key words:** organizational effectiveness, targeted, systematic and selective approach, market efficiency, effectiveness criteria of the organization.

**Fedirets O. V., Bezruchko Yu.O., Shikhaliyeva V.T. Evaluation of the strategic management of enterprises.**

In the article the essence of the concept of strategic management. Indicated that the key characteristics which make it possible to identify the most essential components of the concept of strategic management. These characteristics do not exhaust the essence of the concept of strategic management, but provide an opportunity to identify the most significant components. Determination of conception of strategic management envisages forming of control system of certain (strategic) type with determination of aim as a starting point of strategic actions.

Strategy as sweep a management it is possible to define as the real model of enterprise, in that «vision» of his leaders of i proprietors of i will be realized that is built with the use of SWOT-analysis. For realization of SWOT-analysis it is necessary: to define basic direction of development of enterprise (his mission); to weigh forces and estimate a market situation, to understand, or it maybe to move in the indicated direction and how it it is better to do; to put aims before an enterprise, taking into account him the real possibilities (determination of strategic aim of enterprise).

In an order to define strengths and weaknesses of enterprise it is necessary: to lay down the list of parameters, on that an enterprise will be estimated; on every parameter to define that is the strong side of enterprise, and that - weak; from all list to choose major strengths and weaknesses

**Key words:** strategic management, the concept of strategic management, SWOT-analysis, the strengths and weaknesses of the company strategy.

**Hamza Mahmoud al-Ravashdeh. The impact of the environment on the competitiveness of agricultural enterprises.**

In the article the essence of competitive agricultural enterprises. Determined the agricultural market competitive environment Poltava region represented by three levels: regional (competition between agricultural enterprises of the region); inter-regional (competition among domestic producers of different areas); interethnic (competition with importers of agricultural products).

The model of the external environment to make strategic decisions. On the basis of expert estimates compiled matrix ranks of environmental factors of agricultural enterprises. Determined the most influential factors macro- and micro-farms. To determine the coefficients importance of environmental factors were applied method of expert ratings consistency of expert opinion assessed by the coefficient of concordance on the basis of rank correlation. According ranks factors assigned in the following way: 1 rank is a factor that has the greatest impact on the activities of agricultural enterprises. The degree of connection between the ranks, estimated exhibited experts evaluated concordance coefficient or coefficient of agreement. Concordance coefficient determines the consistency of experts to rank the degree n objects the presence of some signs X.

Estimates that were given by experts in the survey can be considered significant; experts confirmed the consistency of views concordance coefficient  $W = 0,95$ .

In the current economic conditions, that show rapid changes doubts the relevance of further study of the effect of the environment on activity of agricultural enterprises. Determining the most influential environmental factors the company can get all possible and necessary information. The results of the analysis show that the greatest impact on farm activities among micro factors carry competitors and stakeholders. Among the most important factors is the macro-economic financial, political and legal environment.

**Key words:** environmental factors, macro, microenvironment method of expert evaluations, competitiveness.

### **Chernenko Yu. Yu. Information and technical innovations in vegetable production.**

The proposed modern trends vegetable sector efficiency gains through the introduction of internet marketing, the use of geographic information systems and satellite monitoring.

The subject of the article is to analyze the need to introduce information and technical innovation in the production open soil vegetable growing that provide sales effectiveness, expansion of economic ties and establishing markets, ensure the inflow of funds for the organization of large-scale and low-cost production.

The purpose of the article is to substantiate the use of modern information technologies for the production of vegetable.

The methods of the research. The methods of system analysis, logic generalization, abstract and logical methods were used during the research.

The results of the work. In the absence of an established financial mechanism innovation offered the opportunity to budget savings through the use of enterprise marketing and transport of outsourcing as innovative technologies.

The results of the research can be used in the field of plant growing in particular at the enterprises, specializing in growing of open soil vegetables.

**Key words:** innovation, internet marketing, precision agriculture, outsourcing.

### **Chorniy B.S. Organizational-economic bases of functioning of small forms of business in rural green tourism.**

The article analyzes the theoretical aspects and approaches to the definition of small businesses, including rural green tourism. The normative and legal basis for the organization of small businesses, including in tourism and hospitality.

On the basis of the conducted research the author gives interpretation of the term "small farms" and "small farms in rural green tourism", as well as the peculiarities of their activities, namely: the private autonomy of an entrepreneur, full economic freedom, and full responsibility for economic, environmental and social impacts of its activities and related risks; focus on commercial success, profit; the personal participation of the family or its members in the implementation of activities; a small volume of production or provision of services; the intuitive nature of the business, no long-term strategy; the use of unskilled or semi-skilled labour force; the informal nature of relationships in the

course of doing business; significant dependence on natural and climatic factors contributing to the seasonality of services; a high probability of risk, making it difficult to access financial and credit resources; lack of support or lack thereof by the state; the high degree of shadow economic activity/

The main factors internal and external environment of the researched economic entities in rural green tourism in the conditions of competition. In the system of factors of external environment of small farms identified three levels of influence. The first level includes tourists, partners, national, regional and local authorities, competitors. The latter in culture, history, traditions and customs of the area; the state of the economy; legal regulation; political situation. The third is the technological environment knowledge, information, information technology development, the introduction of resource- and energy-saving technologies; and international cooperation.

**Key words:** small farms, organizational and economic bases, rural green tourism, farming, factors external and internal environment, competition, management.

### **Shovkova L.V. Modern state and efficiency of land resources' usage in Poltava region.**

The subject of research is theoretical-methodological and practical approaches to determining the efficiency of land resources' usage.

The aim is to study trends in the usage of land resources of Poltava region in the conditions of modern agricultural production.

Methodology of the study. Following research methods have been used to achieve this goal: comparative analysis, graph-analytical and economic-mathematical.

The results of the work. Land Fund of the region at the beginning of 2015 amounted to 2875,0 million thousand hectares or 4.8 % of the area of lands of Ukraine. A significant part in the structure of land in Poltava region is occupied by agricultural lands.

It has been established that within the investigated period the area of agricultural land in use by agricultural enterprises and citizens of the region decreased, while the area of arable land increased. Thus in 2014, the main land users in the Poltava region remain the agricultural enterprises. It is noticeable that the dynamics of gross output of agriculture indicates a gradual increase in its volume business entities in Poltava region. So in 2014 it was produced agricultural products on 15520,4 million. Plant cultivation prevails in all the structures of agricultural production of all categories. In the total volume of production is dominated by the agricultural farming.

The article analyses the dynamics of efficiency of agricultural land's usage in Poltava region and a positive growth trend.

The results of the study can distinguish the following ways of increasing the efficient use of land resources, improvement of land relations, decline of tilled agricultural land, optimize the structure of sown areas, the use of the newest technologies of agricultural production that require further research.

Scope. The results of the study can be used when writing the thesis.

**Key words:** land resources, potential, land Fund, agricultural production, efficiency of land usage.

**Yurchenko I.V. Analysis of land use in agriculture of Poltava region.**

The subject of research is the state of achieving the ecological and socio-economically balanced land use in agriculture.

The aim of the study is the analysis of modern problems of ecological and socio-economically balanced use of agricultural land in Poltava region, identifying the main problems and accounting for them in building a strategy for rational and efficient land use in the agricultural units, which will increase the efficiency of use and protection of agricultural lands.

Methodological basis of research is the dialectical method of cognition and systematic approach, which allows to take into account all the aspects investigated in relation and interaction. The study used the following research methods: abstract-logical (theoretical generalizations and forming conclusions); graphic (for a good image of economic processes and numerical values, and their ratios).

The results of the work. It analyses the state of achieving the ecological and socio-economically balanced land use in agriculture of the Poltava area, identifies its main problems. It is established that the ratio of agricultural land does not meet the established standards. Farmland in the Poltava region have a high level of tilled soil. It is determined that the total structure of sown areas of Poltava region does not match the optimum ratios. Analyzed the utilization of organic and mineral fertilizers. It is established that in the Poltava region characterized by dynamics to the increase of disturbed land, and the area of waste and remediated land, including arable land, with reduced, with the result that the land loses its economic value. Capital investments for the conservation and restoration of soil fertility, current expenditures on protection and rehabilitation of soils have a negative trend. Investigated the level of funding for the protection and rehabilitation of soil. Found that less than 3% of agricultural land in Poltava region is organically certified.

The scope of application of the research results. The findings in the article have practical value and can be taken into account when creating environmental and socio-economically balanced use of agricultural land in the context of transformation of land relations to market conditions.

**Key words:** agricultural land, land Fund, the ratio of land, protection of land, acreage.

**Makarenko P. M., Piliavskiy V. I. Methods of economic analysis of land resource potential use in agro-industrial enterprises.**

The article summarizes the essential characteristics of the production potential of agriculture and its main component - land resources. Methods and techniques of economic analysis of the potential of land resources from the standpoint of strategic and current use are proposed. Particular attention in the analysis of the strategy of agricultural land use potential is paid to the methods of STEP-analysis, SWOT-analysis, SPACE-analysis and GAP-analysis as those that



determine the strategy and tactics of agricultural management and land efficiency. current use of agricultural land and methods of their deterministic and stochastic analysis to identify factors that affect the final result. The combination of alternative methods of analysis is carried out and the algorithm of application of a rank estimation on expert bases concerning influence of external environment on efficiency of use of potential of agricultural lands is resulted.

Among the external factors, the greatest influence on the efficiency of the use of the potential of agricultural land is exerted by the credit and tax policy of the state, supply and demand in the market of agricultural products and scientific and technological progress. Among the internal factors are the possibility of investing in production at the expense of income, the introduction of new land use technologies and organizational and managerial measures. Among the most significant factors of efficient land use of agricultural enterprises were technological and scientific and technical factors that can guide the innovation of their development. The cumulative influence of factors on the efficiency of land use in the studied enterprises varies within small limits. This is due to the high level of significance of internal factors. Internal factors are the same for all agricultural enterprises, as most of them are low-profit and were evaluated equally by all experts.

**Key words:** methods of analysis, methods of analysis, agricultural lands, efficiency of use, strategy of use, current use, rank correlation, production potential.

### **Serhienko V. I. Theoretical bases of development of investment processes in the agrarian sphere.**

The article summarizes the scientific approaches to the study of investment processes, which allowed to identify a fundamental theoretical basis. It is determined that investment processes are multifaceted activities of participants in the reproduction process to increase capital, namely investment - investing capital in business and other activities to ensure expanded reproduction and achieve a beneficial effect, given the limited resources. Investment activity is a system of strategic actions that provides for qualitative changes in the structure of the economy, including updating the technological foundations of the entire economic system and increasing the share of the innovation component by attracting investment in priority projects and programs aimed at increasing investment potential and competitiveness of agricultural production, obtaining a socio-economic effect in the current and future periods. In our proposed definition of «investment», the investment of an investment asset by an investor in an investment object is aimed at obtaining a competitive advantage and economic effect. Because the category «investment» looks static in this case, because it does not include actions associated with obtaining an additional effect. There is a need to use another, more capacious category of «investment» or «investment activity» (in our opinion, these concepts can be considered identical).

**Key words:** investment, process, development, agricultural sphere, regulation, management, mechanism.