

ЕКОНОМІКА

І РЕГІОН №5 (54) 2015

ЭКОНОМИКА И РЕГИОН



ECONOMICS AND REGION



Науковий вісник Полтавського національного технічного університету імені Юрія Кондратюка **Жовтень 2015 р.**

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Журнал "Економіка і регіон" внесений до переліку наукових фахових видань України (наказ МОН України № 12 79 від 16.11.2014).

Видання – науковий журнал. Концепція журналу базується на багаторічному науковому, фаховому висвітленні актуальних проблем економіки України та світу. Основні рубрики: економіка й управління національним господарством; розвиток продуктивних сил і регіональна економіка; економічна теорія та історія економічної думки; світове господарство і міжнародні економічні відносини; економіка та управління підприємствами; економіка природокористування й охорона навколишнього середовища; демографія, економіка праці, соціальна економіка та політика; гроші, фінанси і кредит; бухгалтерський облік, аналіз та аудит; математичні методи, моделі й інформаційні технології в економіці; економічна безпека держави та суб'єктів господарювання.

Видається з липня 2003 р. Виходить шість разів на рік. Свідоцтво про державну реєстрацію КВ 7560, видане 15.07.2003. Державним комітетом інформаційної політики, телебачення і радіомовлення України.

Засновник і видавець журналу – Полтавський національний технічний університет імені Юрія Кондратюка.

Назва, концепція, зміст та дизайн журналу "ЕІР" є інтелектуальною власністю редакції журналу "Економіка і регіон" та охороняється законом про авторські й суміжні права. При передрукуванні посилання на журнал "ЕІР" обов'язкове. Матеріали друкуються мовою оригіналу. Відповідальність за точність поданих даних несуть автори матеріалів, редакція не завжди поділяє думку авторів.

ISSN 2218-1199
ПЕРЕДПЛАТНИЙ ІНДЕКС 98763

Рекомендовано до друку Вченою радою Полтавського національного технічного університету імені Юрія Кондратюка (прот. № 5 від 30.10.2015)
Верстка Ю.М. Веркола
Коректор Я.В. Новічкова
Здано до набору 05.10.2015
Підписано до друку 30.10.2015
Формат 60x80 1/8. Обл.-видавн. арк. 13,38.
Тираж 300 прим. Замовлення № 133.

Надруковано поліграфцентром Полтавського національного технічного університету імені Юрія Кондратюка. Свідоцтво про внесення суб'єкта видавничої справи до Державного реєстру видавців, виготовників і розповсюджувачів видавничої продукції ДК № 3130 від 06.03.2008

Адреса: 36011, Полтава, Першотравневий просп., 24. Тел.: (05322) 2-98-75;
e-mail: v171@pntu.edu.ua;
сайт журналу: <http://eir.pntu.edu.ua>

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UDC 338.22:330.131.5

**FORMING THE PRIORITY GUIDELINES FOR PROVIDING
THE STATE ECONOMIC SECURITY****Varnaliy Zakhariy, Doctor of Economics, Professor, Taras Shevchenko National
University of Kyiv. Pugach Alexandra, Post-graduate Student, Poltava National
Technical Yuri Kondratyuk University**

A set of real and potential threats to the economic security of Ukraine is under consideration. Structural and logical sequence of forming the priority guidelines for providing the state economic security based on threats prevention is justified. Targeted benchmarks and priority guidelines for providing the state economic security are specified.

Key words: economic security of the state, threat, priority guidelines, strategic benchmarks, ensuring economic security

UDC 330.1:001.895(477)

**INNOVATIVE VECTOR OF SOCIAL AND ECONOMIC
DEVELOPMENT OF UKRAINE: CHALLENGES AND THREATS****Shevchenko L.S., Doctor of Economics, Professor, Head of Economic Theory
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The evolution of innovative socio-economic development is under study. The features of its integration, interactive (network) and the latest models are exposed. The basic problems of implementing an innovative model of socio-economic development in Ukraine are analyzed.

Key words: innovation, innovative model of socio-economic development, innovation-active and innovative enterprises, financing innovation

USC 336.719.

**EFFECT OF BANK CAPITAL ON THE FINANCIAL
SECURITY OF THE STATE****Dubrovin Alexander V. applicant State higher educational institution
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Browse the classification of bank capital, a list of tasks to ensure the financial security of the bank and analyzed the influence of bank capital on the financial security of the state.

Keywords: financial security of the bank, bank capital, capital, regulatory capital, the Law of Ukraine "About Banks and Banking" financial security of the state

UDC 330.37:336

**CONCEPTUAL PRINCIPLES OF FORMING THE FINANCIAL
STRATEGY OF ENTERPRISES DEVELOPMENT IN UKRAINE****Yurkiv N.Ya., PhD, Associate Professor, senior researcher.
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The problems of conceptual principles of forming financial strategy of enterprises development are under consideration. The essence of the financial strategy, stages of development, the main tasks that it solves are considered. The process of its formation is substantiated, the factors effecting the financial strategy development are determined. The conceptual model of the sustainable enterprise development financial strategy is developed.

Keywords: financial strategy, strategic management, development, enterprise, mechanism, model

UDC 335.02

DEFENSE INDUSTRIAL SECTOR OF UKRAINE: REFORM PRIORITY GUIDELINES UNDER EUROPEAN INTEGRATION

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The main purpose of reforming and development of the defense industrial sector (DIS) in Ukraine today is defining and implementing methods, stages and mechanisms of transforming the DIS enterprises into the structures able to ensure compliance with the tasks of supplying the Armed Forces with modern types of weapons and equipment. The subject's topicality is determined by the role and by the place occupied by the national defense-industrial sector (DIS) in the national economy. DIS used to be, undoubtedly, one of the best achievements of the USSR. Early in the 90's, euphoria prevailed about the universality and omnipotence of the market methods of management, that most painfully reflected on this particular high-tech sector of the economy. Once in the free market environment, it was on the verge of destruction and death. For many years the national weapons market has virtually disappeared. The volume of our presence in the world arms market has reduced several-fold. Integration of the national defense industry into the market economy is the inevitable strategic way of the DIS development.

Keywords: defense industrial sector (DIS), economic security, Armed Forces of Ukraine, national security

UDC 658.14.012.2

PROBLEMS OF PLANNING AND COST ANALYSIS AT INDUSTRIAL ENTERPRISES

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The necessity of changing approaches to planning and cost analysis at industrial enterprises is substantiated. It is suggested to use the principles of flexible planning and related indicators.

Keywords: planning and cost analysis at industrial enterprises

UDC 657

PROSPECTS OF USING THE ALTERNATIVE METHODS OF COSTS MANAGEMENT AT NATIONAL INDUSTRIAL ENTERPRISES

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Lisovskiy I.V., lecturer, Department of Business Economics and Entrepreneurship, Khmelnytskyi National University**

Problems of using the alternative methods of the cost management at industrial enterprises are considered. The necessity of improving the methodology of the cost management is argued depending on the target direction in the development of an enterprise. Prospects of using these alternative methods of the cost management are determined.

Keywords: costs, methods, management, industrial enterprises

UDC 658: 338.246

MECHANISM OF THE ENTERPRISE ECONOMIC ACTIVITY PROTECTION

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Mechanisms of the enterprise economic security system are considered as structured dynamic interaction between the elements (subsystems or processes' owners) and the subject of the system basing on information movement from the elements (subsystems or processes' owners) to the subject of the system and backward. It is shown that the mechanism of the enterprise activity protection is a mechanism of the second level. Such a mechanism should activate the chosen methods, ways and instruments of the enterprise activity protection. Basing on the studied ideas combination, concerning the mechanisms in social-economic systems, general idea of the mechanism to ensure the enterprise activity protection is formed. Features of the above mechanism are described. The essence of its formation stages is considered. Special attention is paid to the organizational stage. Structure of the mechanism for the enterprise activity protection is suggested. It consists of elements, which, in their turn, are mechanisms, but of the essentially smaller scale, regulating particular zones of responsibility in providing the enterprise's economic security.

Keywords: enterprise, economic security, system, mechanism, protection, formation, structure

UDC 330.341

MANAGEMENT OF THE INNOVATION CULTURE DEVELOPMENT AT AN ENTERPRISE

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The main purpose of this article is to study the process of management of innovative culture development at an enterprise.

Development of the innovative culture in the society is defined as one of strategic priorities of innovation activity in Ukraine. The value of innovative culture is growing during the transition from the industrial economy to the knowledge economy. In these conditions, for the society in general, and the labor collectives of enterprises and institutions in particular, it is necessary to form stable tradition to receive new ideas, ability and willingness to use it comprehensively in the interests of the general progress.

According to the Law of Ukraine «About priority guidelines of innovative activity in Ukraine», innovation culture is considered to be a component of innovation potential characterizing the level of educational, cultural and socio-psychological preparation of the individual and society as a whole for perception and creative implementation of the idea of the economic development on the innovation basis.

Before this serious change, the company needs to measure the level of its innovative culture. For this purpose, the index of innovation receptivity is often calculated. It is calculated in several stages. First of all proposed innovation statement regarding and response options. Next, each statement on a scale is assigned a degree of importance for the enterprise and the answers are chosen for each statement that occurs most frequently. The next stage determines the empirical rating, which is the product of the factor's value on its importance. The following defines the ideal value assessment by multiplying the importance factor on the maximum possible score. The last stage is the innovation index definition. It is defined by the ratio of the empirical estimation of the ideal. This index shows, how easily employees will accept changes. The innovation index of susceptibility was calculated on the basis of the innovation active enterprise in Poltava region: PJSC «Poltavamash». According to the study results, it was determined that the level of the innovative receptivity at PJSC «Poltavamash» is high enough. This means that the personnel of the studied company is receptive to changes and implementing innovation strategy.

In general, receptive innovation culture allows to increase the intellectual capital of the organization, to better realize the potential of innovative development. Analysis of the innovative culture, elaborating on this basis measures for its development is one of the main tasks of the innovative organization, which decision provides the conditions for sustainable progressive development.

Keywords: innovation receptivity index, innovation activity, innovation culture, enterprise

UDC 658.72

LOGISTICS ANALYSIS OF THE MARKETING ACTIVITY MANAGEMENT OF AN INDUSTRIAL ENTERPRISE

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and Logistics. Ihnatenko V.O., Master's degree student,
Poltava National Technical Yuri Kondratyuk University**

The article proves the importance of logistics for industrial enterprises. The main stages of the logistics analysis and its role in shaping the marketing strategy at an industrial enterprise is considered. Distribution channels of the company, producing building materials, the volume of sales, cost of sales activity are analyzed. It is proved that using logistic approach at industrial enterprises is necessary for their marketing strategies efficiency.

Keywords: logistic analysis, sales policy, material flow, logistics channel, systematic flow

UDC 330.342

THE NETWORK ECONOMY IMPACT ON THE IT PROFESSIONALS LABOR MARKET

**Kaminska T.M., Doctor of Economics, Professor, Economic Theory Department,
Yaroslav Mudryi National Law University. Nechyporuk L.V., Doctor of Economics,
Professor, Economic Theory Department, Yaroslav Mudryi National Law University**

The analysis of the network economy, replacing hierarchical and traditional market forms in economy, has been done. The basic conditions of its formation and development have been determined. The economic relations in the IT-specialists market and the features of its functioning have been disclosed.

Key words: network economy, globalization of the economy, the labor market, IT professionals

UDC 316.454.3(075.8)

MODELS OF ORGANIZATIONAL BEHAVIOR ANALYSIS

**Kozachenko Anna, Doctor of Economics, Professor. Poltava national technical Yuri
Kondratyuk university. Lykholobov E.A., PhD, Associate Professor, Head of General
Science and Economic Disciplines Department, IADE of Volodymyr Dahl East
Ukrainian National University (Severodonetsk)**

Content of the notion “model of organizational behavior analysis” is considered. Destination of the organizational behavior analysis model and the results of its usage are shown. Content of the most well known models of organizational behavior analysis is studied. It is shown that the decisive role in the organizational behavior belongs to the managerial position of a manager. This position should correspond to that of his subordinates. The most reasonable for the national enterprises models of organizational behavior analysis in the enterprise management (or models of the management style analysis) (person-based and situational) are considered. Advantages, limitations and conditions of the efficient application of such models are determined.

Keywords: enterprise, personnel, management, organizational behavior, analysis, model, usage

UDC: 336.146

PRIORITIES OF THE STATE REGIONAL POLICY UNDER STRUCTURAL TRANSFORMATIONS

**Zadorozhniy Vladimir Petrovich Doctor of Science from the government,
Associate Professor of Finance and Banking of Poltava National Technical
University named after Yuri Kondratyuk**

In the article the problem of Ukraine's regions and the lack of effective implementation of economic reforms. The level of socio-economic development of regions. The basic strategic directions of economic reforms and priorities of state regional policy in terms of structural transformations.

Key words: state regional policy, strategic directions, economic reform, social and economic development of regions

UDC 332.3+631.5]338.434

**PECULIARITIES OF FIXED ASSETS REPRODUCTION
AT AGRICULTURAL ENTERPRISES IN UKRAINE
AND ITS FINANCIAL SUPPORT****Shakhovalova Ye.O., post-graduate student, Department of Corporate Finance and
Controlling, SHEI "Kyiv Vadym Hetman National Economic University"**

The article considers peculiarities of the fixed assets reproduction and its financing at agricultural enterprises. The reasons of inefficient reproduction of fixed assets and losing its reproductive function due to amortization at agricultural enterprises of Ukraine have been detected.

Keywords: fixed assets of agricultural enterprises, reproduction of fixed assets, soil as fixed asset, agricultural holdings, disparity in prices, amortization

UDC 657.222

**SUBSTANTIATION OF METHODS FOR ESTIMATING FINANCIAL
INVESTMENTS INTO JOINT ACTIVITY WITH THE LEGAL ENTITY
FORMATION****Dmytrenko A.V., PhD, Associate Professor, Department of Accounting and Audit,
Poltava National Technical Yuri Kondratyuk University**

The problems of financial investments account into joint ventures are considered. The methods of estimating the financial investments into joint activity with the legal entity formation are substantiated. The prospects of applying the methods of financial investments estimation are determined in the national accounting.

Keywords: account, financial investments, methods, joint activity, joint ventures

UDC 658.017:334.722.8

**DETERMINATION OF THE SHARES COST IN THE SYSTEM OF
ANALYZING THE FINANCIAL STATE OF THE PRIVATE JOINT-
STOCK COMPANIES****Potapova N.O., PhD, Associate Professor, Department of Accounting,
Audit and Economic Analysis, Kharkiv Institute of Finances at the Ukrainian State
University of Finance and International Trade**

Theoretical approaches and practical methods for determining the cost of shares of private joint-stock companies are generalized and systematized. Basic drawbacks and advantages of each methods are marked. The integrated approach to determining the shares cost of private joint-stock companies is offered.

Keywords: private joint-stock company, cost of shares, methods of estimation.

UDC 330.341.1

**ANALYSIS OF FINANCIAL SUPPORT TO INNOVATIVE
DEVELOPMENT OF NATIONAL ECONOMY****Polyanchych T.M., PhD, Associate Professor, Department of International Economics
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Pylypyuk Ya.V., post-graduate student, Department of Finance, Monetary Circulation
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The current state of financial provision of innovative economic development is analyzed, the main indicators diagnose of national enterprises innovation is made. Main problems effecting the innovative development are detected. Ways of improving the financial support of innovation are suggested.

Keywords: innovative activity, innovative development, financial support, competitiveness, enterprise.

UDC 338.23: 316

PROBLEMS AND PRIORITIES OF INDUSTRIAL DEVELOPMENT IN UKRAINE

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The current state and prospects of of industrial development in Ukraine are considered. The main causes and consequences of low innovation activity in the industrial sector are detected. The necessity of developing and implementing the strategy, according to which the whole possible range of innovative development changes in the national industry is substantiated.

Keywords: industry, innovation development, industrial leadership, industrial revolution, technological structure, strategy of innovative development.

UDC 338.43.01

THEORETICAL BASES OF REGULATION OF ECONOMIC TURNOVER OF LANDS OF AGRICULTURAL PURPOSE

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The article studies theoretical aspects of regulation of economic turnover of lands of agricultural purpose. It is proved that despite the liberal market economy, it requires constant government regulation. On the basis of which it is established that state regulation of economic turnover of land in agriculture is necessary and due to the condition of transparency and socio-economic efficiency of such treatment. The article identifies the subject and object of regulation of economic turnover of lands of agricultural purpose. Investigated the approaches of scientists to definition of the terms "management" and "regulation", on the basis of which the author gives the definition of these terms. The basic methods of state regulation of the economy. Given the specificity of the economic turnover of land in agriculture, it is established that the main methods of its regulation should serve economic method, which is implemented through administrative and legal methods. Based on the analysis of scientific approaches of scientists to establish the basic tools and mechanisms of regulation of economic turnover of lands of agricultural purpose. Given the author's definition of "the regulation of economic turnover of land in agriculture."

Keywords: regulation, tools, agricultural land, and economic turnover.

UDC 657.6

RELATIONS OF FOREIGN ECONOMIC ACTIVITY ENTITIES AND AUDITING ENTITIES

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The process of establishing relations between the foreign economic activity entities and the auditing entities has been considered. The prerequisites for taking an audit order (namely obtaining the managers' consent, providing information to the auditor, obtaining the information about the main owners' honesty, determining the ability of a company or a group to comply with ethical requirements and internal standards of the company) are presented. The necessity of providing the working papers at the agreed procedures (namely engagement letter, business fraud test) is emphasized. Rights and obligations of auditors and audit firms are specified. Procedures of the audit activity entities and the foreign economic activity entities interaction have been developed.

Keywords: auditing, foreign trade, Economic Code of Ukraine, auditing services, international standards, engagement letter

UDC 339.942

FUNCTIONING EFFICIENCY ASSESSMENT OF INTERNATIONAL PRODUCTION NETWORKS

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The existing approaches to the functioning efficiency assessment of the international production networks are generalized in the article. It was proved that such an assessment should be carried out at all levels of the economy. Based on consideration of the international production networks' specific features, the main

indicators, that can be used to determine the efficiency of their activities, have been analyzed. The study has proved that the analysis should be carried out periodically and should be compared with alternative variants.

Keywords: international production network, performance evaluation, index, integral index, the international value added, ratio of international trade

UDK: 657.1

WAYS OF IMPROVING THE PRIMARY ACCOUNT OF THE FINISHED PRODUCTS REALIZATION ARE APPLIED BY MEANS OF THE COMPUTER TECHNOLOGY

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The features of the finished products accounting, their classification and assessment are considered in the article. Ways of improving the primary account of the finished products realization are determined by means of the computer technology. It is determined that one of the efficient features in organizing account of the finished products presence and motion, is a high level of using the accounting information for estimating the qualitative and quantitative indices of the finished products.

Keywords: finished products, actual cost, estimation, realization of products.

UDC 339.138:336.71

ECONOMIC AND MATHEMATICAL MODEL OF DETERMINING THE INTEREST RATE ON DEPOSITS WITH CONSIDERATION FOR INFLATION RISKS

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The article presents the research on the process of determining the best interest rate on deposits under the crisis conditions of the Ukrainian bank system. The performed analysis permitted to study the process of monitoring the interest rate with consideration for inflation risks, which are the most significant risks under the conditions of economic insecurity. Thereat, interest rate and price strategy of the bank was estimated as to the processes of shadow income redistribution between the bank and loan debtors, as it occurs at significant inflation processes.

Keywords: deposit, interest rate, interest, risks, inflation, strategy.