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ЕКОНОМІКА ТА УПРАВЛІННЯ НАЦІОНАЛЬНИМ ГОСПОДАРСТВОМ

ЕКОНОМІЧНА БЕЗПЕКА ДЕРЖАВИ ТА СУБ'ЄКТІВ ГОСПОДАРЮВАННЯ

РОЗВИТОК ПРОДУКТИВНИХ СИЛ І РЕГІОНАЛЬНА ЕКОНОМІКА

ЕКОНОМІКА ТА УПРАВЛІННЯ ПІДПРИЄМСТВАМИ (ЗА ВИДАМИ ЕКОНОМІЧНОЇ ДІЯЛЬНОСТІ)

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THE THEORETICAL AND METHODOLOGICAL BASES OF TOURISM DEVELOPMENT STRATEGY OF A COUNTRY

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Chernihiv State Technological University

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Formulation of the problem. The United Nations has declared the year 2017 as «Year of Sustainable Tourism» under the slogan «Sustainable Tourism for Development», noting that sustainable tourism development is a long-term strategic, effective, integrated and systemic tourism policy of the country, which brings economic benefits at the national, regional and local levels [1]. In present conditions of globalization, technological progress, innovations in information technologies, but at the same time, the terrorist threat governments should implement strategic planning for tourism development in order to achieve sustainable tourism development. However, if we analyze a number of adopted National Tourism Development Strategies, including the Ukrainian «Tourism and Resorts Development Strategy for the period up to 2026» [2], one can find a number of theoretical and methodological shortcomings that lead to the ineffectiveness of the implementation of the TDS, and thus hinder development the tourism industry of a country as a whole.

Analysis of recent researches and publications. The methodological foundations of strategic planning have been studied by leading Ukrainian scientists (alphabetically): V. Fedorchenko [3], O. Liubitseva, M. Malska [4], A. Parfiienko [5], E. Shchepanskyi [6], T. Tkachenko [7] and others.

In addition, the development of the tourism industry in tourist destinations is based on strategic planning principles and methodically supported by such reputable international institution as the World Tourism Organization (UNWTO). In particular, UNWTO is developing a conceptual framework for the development and implementation of national tourism strategies [8].

However, the issues related to the development and application of theoretical and methodological principles for the development and implementation of tourism development strategy of a country are still studied insufficiently.

The aim of the research. The purpose of this article is to develop and offer universal theoretical and methodological principles for tourism development strategy of a country.

The main material. The main task of the strategic planning of the tourism industry of the country is to formulate a national Tourism Development Strategy for a country's tourism industry, taking into account the quality and quantity of tourist products, the diversity of domestic, regional and international markets, image and positioning, branding, quality and features of distribution of promotional materials (including electronic marketing), as well as institutional mechanisms of marketing and promotion, including public-private partnership.

Target beneficiaries of the TDS implementation:

- a country;
- the central body of state authority responsible for tourism policy;
- tourism business;
- local communities;

– local self-government bodies;
– tourists.

The main result of the development and implementation of the national TDS is the strategic positioning of a country as a tourist destination, as well as the definition of tourist models, markets and segments of priority tourist destinations.

The development of a country's TDS should be given to the experts from the tourism industry who have scientific and methodological tools for strategic planning throughout a country. A typical mistake of governments and local administrations is that development of TDS is given to inexperienced civil servants, which then leads to inefficiencies. It is recommended to immediately provide funding to attract specialized specialists in the development of tourism strategies of countries. It should be also taken into account that is takes at least 1-3 months to develop an effective TDS of a country, so it is desirable to start its development during the low tourist season (which is November for Ukraine).

The development and implementation of the TDS must cover nine main stages and include the development and implementation of a marketing plan for promotion of tourist products. Stages of creation and execution of the TDS can be divided into four blocks: an analytical unit, an actual strategic unit, a marketing block and a practical one. Schematically, the phases of the development and implementation of a TDS are demonstrated using the model in Figure 1.

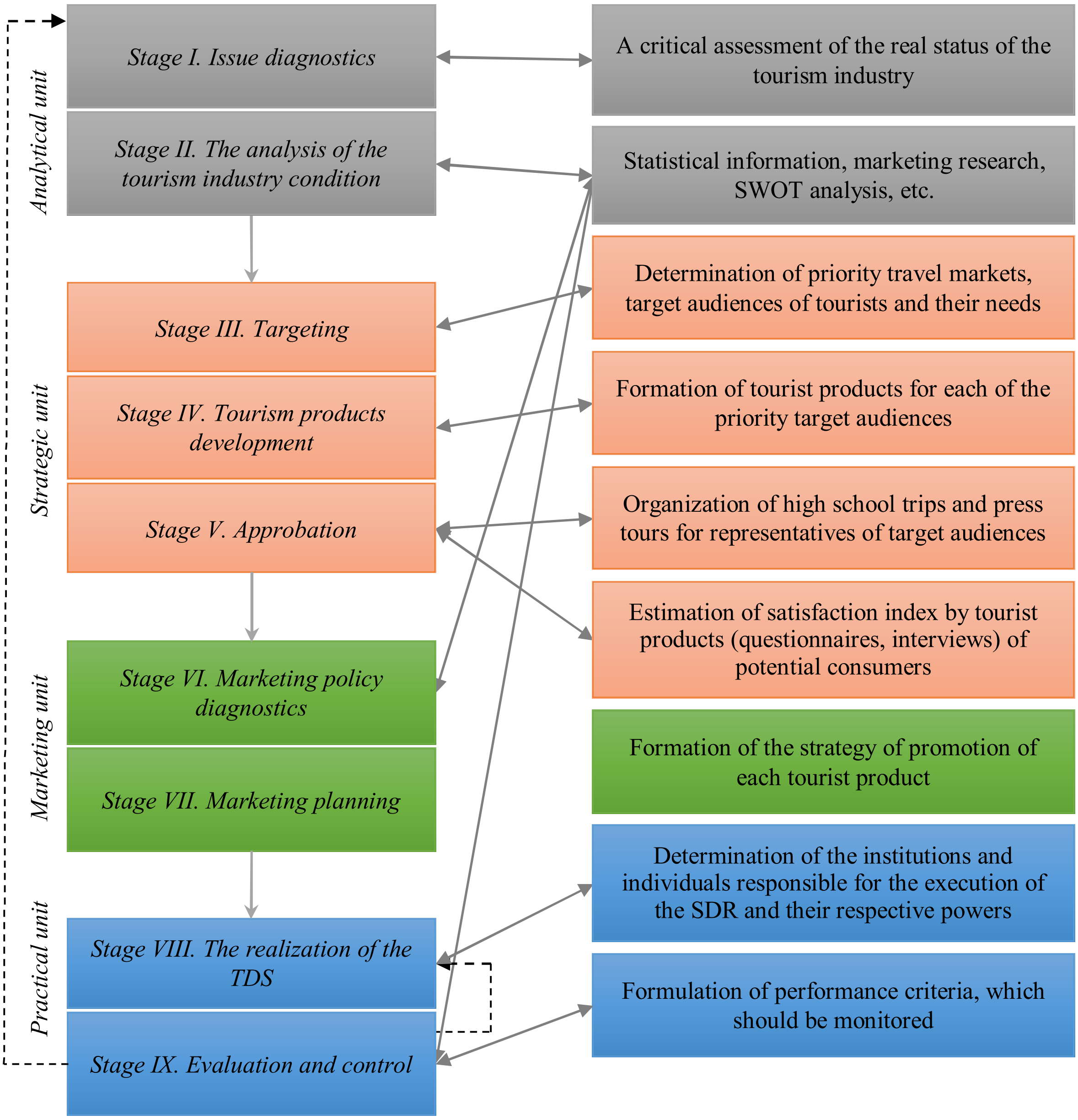

Fig. 1. Stages of TDS development and realization

Stages of the development and implementation of the TDS:

I. *Diagnostics and realization of tourism issues.* To consider and evaluate the current quality and standard of a tourist product, both existing and potential, in terms of its diversity (natural, cultural, recreational).

II. *Analysis of the tourism market.* To analyze the existing and current models of tourism existing in a country; to involve the main and auxiliary sources of information gathering; to conduct a series of surveys of visitors in key tourist destinations to assess the existing domestic, regional and international image of a country as a tourist destination.

III. *Targeting earmarked audiences of tourist products.* To develop profiles of short, medium and long-term perspective targeted international tourist markets (tourists' suppliers) and allocation of segments in these markets that can be attracted as tourists to the country. To identify benchmarks for arrival and departure of inbound and outbound tourists in terms of five-year periods by type, category, needs, etc.

IV. *Development of tourist products.* Based on certain target audiences of tourists with their needs and characteristics, it is necessary to prepare 5-10 tourist products for each target group.

V. *Testing of tourist products by potential tourists.* Assess the relevance of the developed tourist product to the needs of the target audience by organizing the fam-trips for tour operators, travel agencies and representatives of the tourism sector of the relevant tourist market. To conduct questionnaires and personal interviews after the tour, which help to identify the advantages and disadvantages of tourism products, as well as collect suggestions on how to improve it. To adapt tourism products, taking into account proposals for both its content and promotion.

VI. *Diagnosis of existing marketing policies.* To evaluate current marketing and advertising programs in a country, including pre-designed promotional materials, distribution channels, and e-marketing methods. To review the existing institutional framework for marketing of a country as a tourist destination, as well as to identify and propose organizational changes needed to ensure the effective implementation of a marketing strategy with the participation of a strong public-private partnership.

VII. *Marketing plan development for the implementation of a TDS.* To prepare mid-term and long-term marketing plans (five to ten years respectively) to promote developed tourism products, including recommendations on brand designation and identification of financial and technical resources needed to implement the strategy. The general marketing plan will include a detailed short-term marketing and advertising program for the first five years that will determine the activities, goals and estimated annual costs.

VIII. *TDS realization.* The most important thing at this stage is the definition of key performers and responsible persons for an effective implementation of a TDS. It is recommended to carry out an implementation of a TDS at the level of central executive authorities, which implement the state policy in the field of tourism. It is important here to entrust the execution of a TDS to such an executive structure and those officials who have the authority to take certain management decisions, have authority and advisory voice among other executive bodies, the appropriate level of competence and the political will to perform this TDS. Ideally, the Ministry of Tourism should be the main body responsible for the TDS, and the Minister should be assign as a responsible person.

IX. *Assessment and control of the effectiveness of the TDS.* To conduct regular and systematic monitoring of the developed Strategy for predefined performance criteria. It is recommended to conduct control measurements once a quarter, and a detailed analysis of the effectiveness of the implementation of the TDS once per every six months. It is recommended that the efficiency criteria are unified with the criteria used in the ratings of global economic and tourism organizations such as UNWTO, WEF, WTTC, etc. In case that a TDS is not sufficiently effective, it is necessary to identify the causes of the failure and adjust the implementation of the TDS for remedying the shortcomings.

The peculiarities of the formation and application of a methodology for collecting information on socio-economic indicators of tourism development. Since most of the TDS stages require an analysis of the current state of the tourism industry, we will consider some details, techniques and tools for information collecting and analyzing.

In order for a government of any country to determine accurately an impact of a tourism industry on a country's economy, to develop an effective strategy for the development of an industry, and to be able to provide reliable and comprehensive information to potential investors, the existence of a well-established tourism statistics system is extremely important. For the prompt, representative and complete information on the state of the national tourism industry, close cooperation between the following institutions is necessary: the National Statistics Service, the State Border Guard Service, the National Bank and the Central Authority, which implements the state policy in the field of tourism.

As a development strategy information base it is recommended to use the Tourism Satellite Account system (hereinafter – TSA). The new system of satellite accounts provides great opportunities for planning and development of regional policy. An annual TSA update will help ensure that accurate data is available to bring tourism and travel to the economic strategy and employment tactics [9].

Aggregation is a process of converting micro-data into aggregated information, using such tools as counting, determining the average amount, calculating the marginal deviation, etc.

Aggregated data is a result of data transformation at the unit level into quantitative indicators that characterize the features of the whole population.

Aggregate indicators of a TSA are defined aggregates, which are intended to reflect the size of the share of tourism in the corresponding economy: internal tourist expenses; domestic tourism consumption; gross value added in the tourism industry; gross added value directly related to tourism; gross domestic product directly related to tourism.

The TSA uses two main aggregate demand indicators (tourism consumption and aggregate demand), and, using a separate inter-industry balance model to these two aggregates, the «satellite account» helps to construct two complementary, aggregate indicators of the tourism proposal and travel: the tourism and travel industry, the economy of tourism and travel. The first of these, the tourism and travel industry, includes only those areas that directly produce the industrial product of the «industry» (only direct contribution) for comparison with contributions from other sectors of the economy, while the second – the economy of tourism and travel – includes more broader understanding of the role of tourism and travel, in the scale of the whole economy, that is the set of direct and indirect contributions. The development of a TSA for tourism and travel will allow measuring more accurately the efficiency of the industry, as well as assessing its contribution to the economy of a country and any tourist destination.

In addition, in order to determine the exact impact of this industry on the economy, the United Nations World Tourism Organization has developed a system of satellite tourism accounts, consisting of ten tables. The aggregated information from various sources is limited to special tables indicating the special indicators, such as: the costs of inbound visitors, internal visitors and outbound, the total output of products for the tourism sector, the share of tourism in the gross domestic product, the impact of tourism on employment, etc.

However, while in the EU member states data on tourist expenses is received from hotels and other places of accommodation, in some post-Soviet countries (Russia, Belarus), the active use of filling the immigration form is currently being used when crossing border visitors, where, along with other information, there is a need to specify the amount of cash in foreign currency that a visitor brings to the country of entry, which is a rather outdated and ineffective method, as a modern tourist carries out the majority of payments by cashless payments with a card.

In addition, UNWTO has developed a methodology for conducting research at border posts, in particular, by filling out by a visitor a questionnaire on the purpose of travel, costs, and other information when entering a country [10]. Georgia, for example, introduced such a modern methodology for data collection in 2006.

The development of strategic documents on the development of tourism in Ukraine through a representative information base will optimize the potential benefits of the tourism industry in Ukraine, both for business and for the regional community and the environment. It is necessary to introduce in the planning and development of tourism a great interconnectedness and interaction at all levels of executive power. The medium- and long-term goals of the Ukrainian government should be the provision of the highest possible equity in the distribution of benefits from the development of the tourism industry among all regions and segments of the population. This can reduce the socio-economic differentiation between cities and rural areas, which in turn will help to improve the quality of life and increase the well-being of the Ukrainian citizens.

Methods of collecting information on the state of tourism development of a country / destination:

Main sources:

1) tourism tax rates;
2) data from the State Statistics Service;
3) data of the State Border Guard Service;
4) the data of the State Fiscal Service of Ukraine;
5) data of the National Bank (on the amount of expenses of inbound, outbound and domestic tourists);
6) data of marketing research (conducted by a specialized sociological institution, following the scientific methodology of conducting sociological research).

Alternative (auxiliary) sources:

1) data of mobile operators (monitoring of the country, region of residence of subscribers, who entered the country / destintation for a certain period);
2) the data of accommodation establishments;
3) data of tourist information centers;
4) data of air carriers, railroad carriers, carriers, sea and river carriers, etc.;
5) data of tourists;
6) data on visits to tourist facilities, museum institutions, natural and historical and architectural reserves, etc.;
7) data of tour operators and travel agencies;
8) data of tourist associations and non-governmental organizations.

In addition, the data used to analyze the tourism industry can be divided into administrative and data sociological research.

Administrative data is a set of units and data obtained from administrative sources. This information is collected and systematized in accordance with the implementation of administrative provisions.

Sociological research data is a collection of different types of information that have been obtained through quantitative and qualitative research.

Methods of evaluation and control of the effectiveness of the Strategy for tourism development. At the final stage of the implementation of the TDS – but systematic and periodic – it is advisable to use the above-mentioned tools for collecting and analyzing information on the state of the tourism industry and comparing the performance criteria of the TDS with the pre-set. The recommended criteria for the effectiveness of the TDS must be in accordance with the generally accepted world criteria for the effectiveness of the tourism sector and proposed in figure 2.

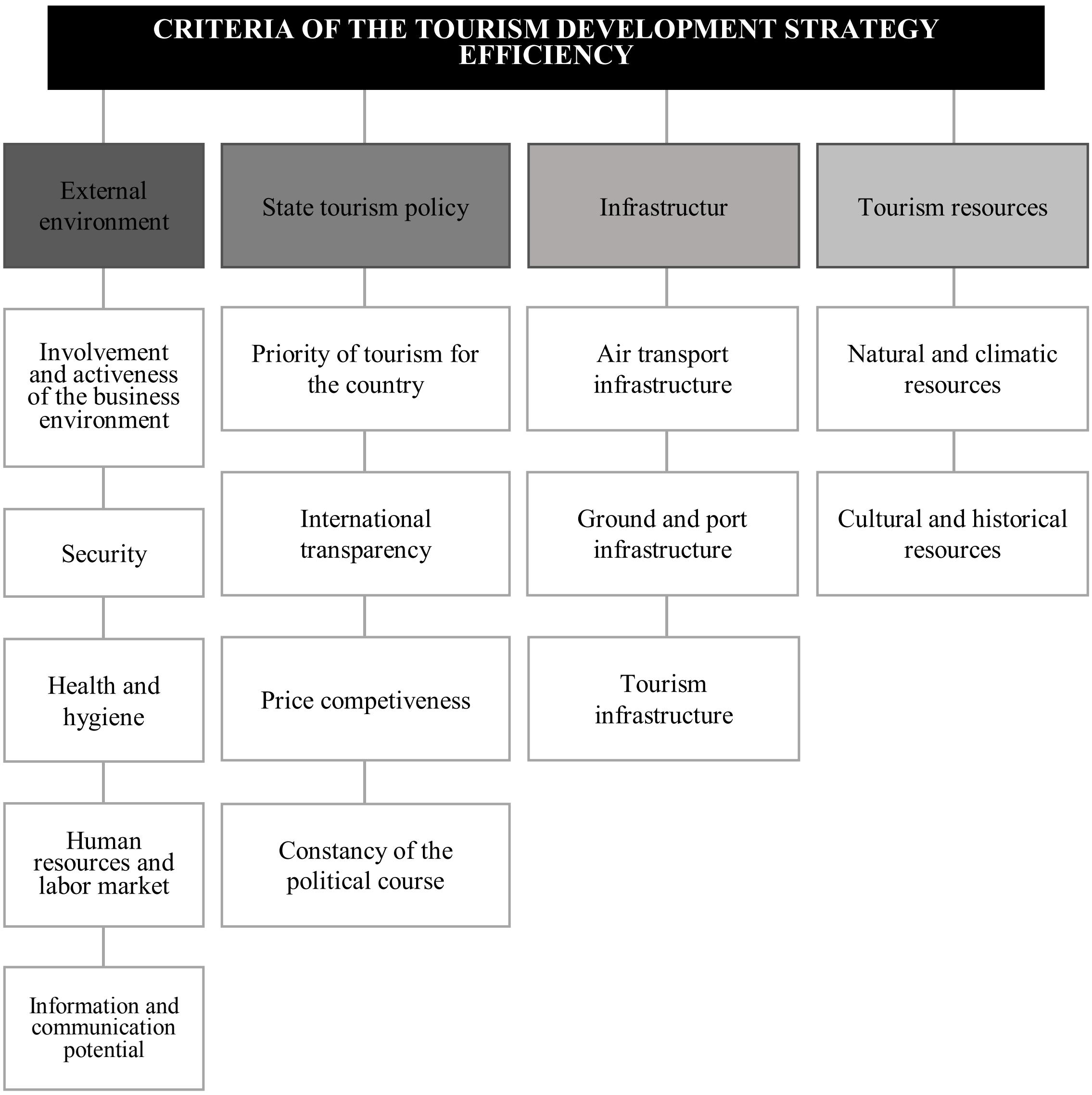

Fig. 2. Recommended criteria for the effectiveness of the TDS implementation of a country

Economic analysis of tourism. Tourism directly and indirectly causes an increase in economic activity in places visited (and beyond), mainly due to the demand for goods and services to be produced and provided. In the economic analysis of tourism, the "economic contribution" of tourism is distinguished, which reflects the direct impact of tourism and is measured by Tourism Satellite Account and the «economic impact» of tourism, which is a much broader concept that covers the direct, indirect and multiplier effect of tourism, which is estimated using models. Economic impact studies are aimed at quantifying the economic benefits as an absolute increase in the welfare of tourists in the monetary sense beyond the level that would have been achieved in its absence.

In addition to the conceptual criteria that should be the main indicators of the effectiveness of the tourism strategy, it is worth using the unified analytical units in the tourism sector, created by statisticians, by dividing or merging observation units with the help of estimates and conditional calculations recognized by international tourist organizations.

Gross value added directly related to tourism– is part of the gross value added created in the tourism industry and other sectors of the economy that directly serve visitors.

Gross value added in the tourism industry – is the total value added of all tourist products of tourist industry objects, regardless of whether all of their products were provided to visitors, as well as the level of specialization of their production process.

Gross value added of tourist products – is the cost of tourism products less the cost of intermediate consumption.

The gross margin of the reservation service provider – is the difference between the cost of the sale of the service and the cost received by the supplier by the reseller of the service.

Gross domestic product is directly related to tourism – the sum of gross value added (at basic prices), created in all sectors in response to domestic tourism consumption, as well as the amount of net taxes on tourism products and imports included in the cost of these costs in consumer prices.

Tourist consumption has the same formal definition as tourist expenses. However, the concept of tourist consumption used in the Tourism Satellite Account goes beyond travel costs. In addition to the amount paid for the purchase of consumer goods and services (as well as valuables for own use or gifts) for the purpose and during tourist trips (which coincides with the monetary operations related to tourism). Tourist consumption also includes the cost of conventionally calculated accommodation services, tourist social transfers in kind and other types of conventionally calculated consumption. These transactions should be evaluated using sources other than information collected directly from visitors, for example, reports of hotel establishments, calculations of conditionally calculated services of financial intermediation, etc.

Travel expenses is the amount spent on consumer goods, services and valuables for own use or donations, paid for and during tourist trips. They include the costs incurred by visitors at their own expense, as well as expenses incurred or reimbursed by other persons.

Conclusions and suggestions. Given the proposed theoretical and methodological principles of a country strategic planning and/or in order to address the shortcomings of the already developed National Tourism Development Strategy, it is recommended that experts and strategic planning experts develop a more effective TDS based on the nine steps described above.

In addition, it is necessary to monitor at each of the stages of the TDS implementation its effectiveness through the proposed criteria and tools.

The effectiveness of the TDS implementation depends on the following factors: the level of integration of all stakeholders (government officials, tourism business and civil society, which protect the interests of tourism consumers); taking into account available resources and external risks; compliance with the powers of the executors, the ability to make decisions and / or the availability of political will to perform the TDS; the time span between the time of the development of an TDS and its adoption (ideally – no more than six months).

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Романова Анна Анатоліївна, кандидат економічних наук, доцент. Чернігівський національний технологічний університет. **Теоретико-методологічні засади стратегії туристичного розвитку країни.** Виділено, описано та схематично зображено модель Стратегії туристичного розвитку (далі – СТР) на основі дев'яти основних етапів розроблення та реалізації, а саме: 1) діагностика та усвідомлення проблем у туристичній сфері; 2) аналіз туристичного ринку; 3) таргетування цільової аудиторії споживачів турпродукту; 4) розроблення турпродуктів; 5) апробація турпродукту на потенційних туристах; 6) діагностика існуючої маркетингової політики; 7) розроблення маркетингового плану просування турпродукту; 8) реалізація СТР; 9) оцінювання та контроль реалізації СТР. Проаналізовано особливості формування та застосування методології збору інформації щодо соціально-економічних показників розвитку туристичної галузі. Визначено та схематично зображено рекомендовані критерії ефективності реалізації СТР країни. Сформульовано визначення таких понять у туристичній статистиці, як агреговані показники допоміжного рахунку туризму; допоміжний рахунок туризму; адміністративні дані; економічний аналіз туризму; валова додана вартість безпосередньо пов'язана із туризмом (ВДВТ); валова додана вартість у галузях туризму (ВДВГТ); валова додана вартість турпродукту; валова маржа постачальника послуг бронювання; валовий внутрішній продукт безпосередньо пов'язаний із туризмом (ВВПТ); туристичне споживання; туристичні витрати тощо. Визначено основні та допоміжні джерела збору інформації про стан туристичного розвитку країни/дестинації: показники туристичного збору; дані Державної служби статистики; дані Державної прикордонної служби; дані Податкової інспекції; дані Національного банку; дані маркетингових досліджень; дані мобільних операторів; дані закладів розміщення; дані туристично-інформаційних центрів; дані авіаперевізників, залізничних перевезень, автоперевізників, морських та річкових перевізників тощо; дані фахівців туристичного супроводу; дані відвідувань туристичних об'єктів, музейних установ, природних та історико-архітектурних заповідників тощо; дані туроператорів та турагенцій; дані туристичних Асоціацій та недержавних організацій.

Ключові слова: стратегія розвитку туризму, міжнародний туризм, туристична індустрія, допоміжний рахунок туризму, туристичне споживання, економічний аналіз туризму.

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Anna Romanova, PhD in Economics, Associate Professor at the Department of Marketing, PR-Technologies and Logistics. Chernihiv State Technological University. **The Theoretical and Methodological Bases of Tourism Development Strategy of a Country.** There are the model of the Tourism Development Strategy (TDS) highlighted, described and schematically depicted on the basis of nine basic stages of development and implementation, namely: 1) diagnostics and awareness of problems in the tourism sector; 2) analysis of the tourism market; 3) targeting the audience of tourism products; 4) development of tourist products; 5) testing of tourist products for potential tourists; 6) diagnostics of existing marketing policy; 7) development of a marketing plan for promotion of tourist products; 8) implementation of the TDS; 9) assessment and control of implementation of a TDS. The peculiarities of the formation and application of the information methodology gathering on socio-economic indicators of the tourism industry development are analyzed. The recommended criteria of the effectiveness of a country's TDS implementation have been identified and schematically illustrated. The definitions of concepts in tourism statistics have been formulated, such as aggregate indicators of the tourism supplementary account; tourism supplementary account; administrative data; economic analysis of tourism; gross added value directly related to tourism; gross value added in the tourism industry; gross value added of tourist products; gross margin of the reservation service provider; Gross Domestic Product directly related to tourism; tourism consumption; travel expenses, etc. The main and auxiliary sources for collecting information on the state of tourism development of a country / destination have been determined: tourism tax rates; data of the State Statistics Service; data of the State Border Guard Service; data of the State Fiscal Service of Ukraine; data of the National Bank; marketing research data; data of mobile operators; data of accommodation establishments; data of tourist information centers; data of airlines, railroad carriers, sea and river carriers, etc.; data of tourists; data of tourist objects visits, museum establishments, natural, historical and architectural reserves, etc.; data of tour operators and travel agencies; data of tourist associations and non-governmental organizations.

Key words*:* tourism development strategy, international tourism, tourism industry, tourism supplementary account, tourism consumption, economic analysis of tourism.

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Романова Анна Анатольевна, кандидат экономических наук, доцент. Черниговский национальный технологический университет. **Теоретические основы стратегии туристического развития страны.** Выделена, описана и схематично изображена модель Стратегии туристического развития (далее – СТР) на основе девяти основных этапов разработки и реализации, а именно: 1) диагностика и осознание проблем в туристической сфере; 2) анализ туристического рынка; 3) таргетирования целевой аудитории потребителей турпродукта; 4) разработка турпродуктов; 5) апробация турпродукта на потенциальных туристах; 6) диагностика существующей маркетинговой политики; 7) разработка маркетингового плана продвижения турпродукта; 8) реализация СТР; 9) оценка и контроль реализации СТР. Проанализированы особенности формирования и применения методологии сбора информации о социально-экономических показателей развития туристической отрасли. Определены и схематично изображены рекомендованные критерии эффективности реализации СТР страны. Сформулировано определение таких понятий в туристической статистике, как агрегированные показатели вспомогательного счета туризма; вспомогательный счет туризма; административные данные; экономический анализ туризма; валовая добавленная стоимость, непосредственно связанная с туризмом (ВДВТ); валовая добавленная стоимость в области туризма (ВДВГТ); валовая добавленная стоимость турпродукта; валовая маржа поставщика услуг бронирования; валовой внутренний продукт, непосредственно связанный с туризмом (ВВПТ); туристическое потребление; туристические расходы и т.д. Определены основные и вспомогательные источники сбора информации о состоянии туристического развития страны / дестинации: показатели туристического сбора; данные Государственной службы статистики; данные Государственной пограничной службы; данные налоговой инспекции; данные Национального банка; данные маркетинговых исследований; данные мобильных операторов; данные средств размещения; данные туристических информационных центров; данные авиаперевозчиков, железнодорожных перевозок, автоперевозчиков, морских и речных перевозчиков; данные специалистов туристического сопровождения; данные посещений туристических объектов, музейных учреждений, природных и историко-архитектурных заповедников и т.д.; данные туроператоров и турагентств; данные туристических ассоциаций и негосударственных организаций.

Ключевые слова: стратегия развития туризма, международный туризм, туристическая индустрия, вспомогательный счет туризма, туристическое потребление, экономический анализ туризма.

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ANALYSIS AND ECONOMIC SUBSTANTIATION OF THE MAIN DISADVANTAGES OF THE STATE REGULATION PROCESS OF THE CONSTRUCTION INDUSTRY AS A GUARANTEE OF STATE BUILDING AND ARCHITECTURAL CONTROL IMPROVEMENT

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Introduction. State regulation of the construction industry is primarily aimed at ensuring the sustainable development of the country's economy and as a consequence of improving state construction and architectural control. The construction industry regulation system requires a comprehensive development of instruments (technical, legal, economic) aimed at stabilizing and developing the economy by increasing revenues and reducing state budget revenues. Taking into account the foregoing significant significance, the analysis, revealing and economic justification of the disadvantages of the process of state regulation of the construction industry becomes a pledge of improvement of state building and architectural control.

The study of state regulation of the construction industry has given attention to a significant number of scientists, in particular: O. Semko, O. Amosov, L. Stroozhenko, Yu. Alekseeva, O. Voznesenskaya, A. Degtyar, Yu. Kovbasiuk, M. Latinin, S. Mastro, V. Pashkov, S. Ralchenko, L. Shutenko and others. At the same time, insufficient attention has been given to the analysis and the search for flaws in the process of state regulation of the construction industry as a guarantee of improvement of state construction and architectural control.

The purpose of the article is to analyze the current state of state regulation of the construction industry, to identify and economically substantiate its disadvantages, according to the results of the analysis, to propose ways of adding state building and architectural control.

Main body. The leading role in the economy of any leading state is occupied by the construction industry. Today, the construction industry requires constant state control, which must play a major role in the regulation of the construction process through the provision of effective state building and architectural control. However, the current state regulation of the construction industry has significant disadvantages, which create obstacles to the development of the industry and in turn negatively affect the economy of the country impede the effective implementation of state construction and architectural control.

Hence, the efficient functioning of the construction industry can only be achieved through effective analysis, detection and economic justification of the disadvantages of state regulation of the industry, which will make it possible to improve state construction and architectural control.

State regulation is a set of tools by which the state sets requirements for enterprises and citizens. It includes laws, formal and informal regulations and auxiliary rules established by the state, as well as non-governmental organizations or self-regulatory organizations to which the state has delegated regulatory powers; - is a set of measures implemented by state structures aimed at controlling the behavior of individuals or groups that fall under the control of these structures. It includes laws and auxiliary instruments created by the state, as well as rules established by state and non-state agencies within the framework of delegated powers.

There are two areas of state regulation:

- tariff (price) regulation covering economic aspects that directly affect market decisions;
- non-tariff (non-price) regulation covering social and administrative aspects.

Tariff regulation is aimed at creating economic mechanisms, which are used mainly as a reaction to external factors that affect the market situation. These mechanisms are a means of "internationalization" of the associated costs taken into account when deciding on the problems of production and consumption. The purpose of tariff regulation is to create an economic mechanism that influences the behavior of the market by changing the ratio of product prices. Tariff regulation is implemented through taxation and pricing systems, through customs duties. For example, it can be implemented through the direct setting of prices or tariffs, maximum and / or minimum prices.

Non-tariff regulation is aimed at protecting life, health, property, environmental protection, as well as establishing ways to organize or conduct activities, licensing rules, place and time of activities, volume of production or provision of services, etc. The most important element of non-tariff regulation is also control and oversight functions. In the field of technical regulation, non-tariff regulation covers both aspects of the establishment of mandatory requirements for products and processes, as well as rules for implementation, inspections and measures in case of violation [1].

The role of the construction industry in the national economy is determined by the fact that construction products are the basis of the economic growth of the state. Economic growth is the main goal of the economic policy of any modern state. The condition of economic growth is an expanded reproduction, which is impossible without additional investment in the construction of new production facilities and facilities.

For years, Ukraine was between two diametrically opposed methods of regulating the construction industry - from rigid bureaucratic control to extreme liberalism. The main goal of effective state regulation has always been to guarantee the legality and reliability of construction work, while not burdening citizens with unnecessary permitting procedures.

In order to achieve the above-mentioned January 17, 2017, the Parliament adopted in the second reading a bill that resolves this, it would seem, an insurmountable contradiction and introduces a new compromise permit system.

Classes of consequences (responsibilities) of buildings and structures are determined by the level of possible material losses and (or) social losses associated with the termination of operation or loss of the integrity of the object.

Possible social losses from refusal should be evaluated depending on such risk factors as:

- Danger to health and life of people;
- Sharp deterioration of the ecological situation in the adjacent to the object of the territory (for example, in the destruction of storage of toxic liquids or gases, the refusal of sewage treatment facilities, etc.);
- Loss of monuments of history and culture or other spiritual values of society;
- Termination of functioning of systems and networks of communication, energy supply, transport or other elements of life support of the population or security of society;
- Inability to organize assistance to victims in accidents and natural disasters;
- The threat of defensive capacity of the country.

Prior to the adoption of the Law, all construction objects were divided into five categories of complexity in accordance with the Law of Ukraine "On Regulation of Urban Development". However, in parallel, the concept of the class of consequences (liability) of the construction object, which was divided into objects with minor (SS 1), average (SS 2) and significant (SS 3) consequences, was introduced in the GCN C.1.2-14-2009. The result of this policy was the discrepancy between the two classifications.

Upon entry into force of the Law, the concept of the category of complexity of construction is canceled. From now on, the objects of construction of the 1st and 2nd categories of complexity will belong to objects which, according to the class of consequences (responsibility), belong to objects with minor (SS 1) consequences, III and IV complexity categories - to objects with average (SS 2) consequences, V categories of complexity - to objects with significant (SS 3) consequences. The assignment of construction objects to one or another class of consequences will be carried out by the project organization in agreement with the customer of the construction, as was the case with the categories of complexity.

The construction object assigns the highest category of complexity to certain categories, taking into account the following provisions:

1) for a construction object consisting of several separate buildings, buildings or structures (complex), the category of complexity is determined separately for each house, building, structure. In the case if the complex includes buildings and constructions of IV-V categories of complexity, for examination the project documentation is provided in full for the entire complex of facilities;

2) an object of increased danger, identified in accordance with the law, is classified in category V of complexity;

3) buildings of the cultural heritage of national or local significance are included in the relevant State Register of immovable monuments of Ukraine.

The boundary between 3 and 4 categories is rather thin, which creates the space for maneuvers for offenders. Huge residential complexes are divided into separate buildings and declared as the third category.

During checks GACI fixes violations and punishes the developer, but investors are not easy: the money is invested, and the prospects of building acceptance are foggy.

The preparation and construction of sites with minor (SS 1) implications will be based on notifications of the performance of preparatory and construction works, and the construction of objects with average (SS 2) and significant (SS 3) consequences - after obtaining a permit, as will be discussed further.

In this way, the double classification of construction objects is canceled. The proposed classification by the legislator will simplify further legislative regulation of the urban development industry.

The abolition, to a certain extent, of artificially introduced five categories of complexity will lead to the fact that objects of medium and large class of consequences (LCD, office centers, multistory buildings, industrial buildings) will now be built only on the basis of permissions. That is, the risk of entering inaccurate data into documents is completely eliminated.

Buildings of a small class of consequences (private houses, utility buildings, country houses), on the contrary, can be built on the basis of messages. And this means that the start of construction work will be possible the day after the submission of documents on the beginning of construction work. Thus, the problem of the possible return of documents for finalization is finally removed.

A very important bonus for builders in the new law is the streamlining of the procedure for the issuance of urban planning conditions and restrictions imposed by local authorities. Now there is a clear list of reasons for refusals to developers, which will make it impossible for the officials to arbitrarily.

The law cancels the declaration on the beginning of construction work, which previously built objects I-III categories of complexity. From now on, the right to perform construction works of objects with minor (SS 1) consequences will arise in the subject of urban development after the submission of a notice on the start of construction work.

Thus, only declarative or, already, informational, only objects with minor (SS1) consequences will be built, and the permissive approach will be extended not only to objects with significant (SS 3) consequences, but also to objects with medium (SS 2) consequences, including those that were previously built on a declarative principle.

The new permissive system changes the philosophy of relations in the triangle of the state - the developer - a citizen. The organs of the State Architectural Inspection at the stage of obtaining a permit for the execution of construction works are, first of all, service departments which are called to provide the necessary services to people as quickly and efficiently as possible. Issues of registration of permits, registration of declarations, reception of announcements about the start of construction of the GACI and on-site inspections will, above all, be a friendly partner.

At the same time, the new law creates powerful filters that will not miss the construction scammers and adventurers and block their activity at an early stage. As a result, investors will get additional confidence that if they invest in construction, then it is truly legal and has all the necessary permissions.

The State Architectural and Construction Inspection of Ukraine (GACI of Ukraine) is the central executive body that implements state policy on state architectural and construction control and supervision. A significant drawback of our system is the division of the construction industry management between the two ministries: the Ministry of Economic Development is responsible for capital investments, and the Ministry of Regional Development and Construction is responsible for capital investments. Applying this approach, the authorities consider the single process of investing, building and exploiting the building as unrelated stages. Because of this, they are governed by different rules that complicate construction and increases corruption risks.

In its activity, the State Architectural Inspection is guided by the Constitution and laws of Ukraine, decrees of the President of Ukraine and resolutions of the Verkhovna Rada of Ukraine, adopted in accordance with the Constitution and laws of Ukraine, acts of the Cabinet of Ministers of Ukraine, and other legislative acts.

GACI of Ukraine carries out its work on several main directions, each of which is strategically important for the construction industry in Ukraine:

- Architectural and building control.
- Permit and registration functions.
-Licensing.

Architectural and building control. GACI of Ukraine exercises state control over observance of legislation in the field of urban development activities, project documentation, construction norms, state standards and regulations, etc.

In cases determined by law, the State Architectural Inspection conducts inspections of construction objects regarding the conformity of preparatory and construction works, materials, products and structures applied, with the requirements of state construction norms, standards and regulations, as well as technical specifications approved by project requirements and decision. In addition, DABI Ukraine has the functions of checking the proper execution of normative and technical and project documentation.

An important aspect of the control function of the State Architectural Inspection is the observance of the procedures for the acceptance into operation of completed construction of objects, the inspection of objects and the implementation of measures to ensure reliability and safety during their operation.

Inspectors of Ukraine's DABI and territorial inspections record violations of legislation, in accordance with the law, draw up protocols on offenses in the field of urban development and impose penal sanctions. In cases stipulated by law, preparatory and construction works are stopped.

In order to remove existing risks and make the construction process as public as possible, it is essential to radically change the approach to the concept of control.

If the licensing system really works today and the number of illegal construction works is reduced at times, then at the time - a change of control. We propose a phased overview of the work to be performed at certain stages to check the facility for durability, reliability, and compliance with the design decision.

A ‘legislative compliance strategy’ is a document that identifies all building regulatory requirements that apply to a particular government building project, and outlines a process to ensure compliance with these requirements. The strategy must be developed during the project evaluation phase of the capital works management process, as an integral component of the project feasibility study. It is particularly important that departments identify the requirements of state/local government planning instruments (and begin consultation with the relevant government stakeholders) early in the planning stages of a government building project. Ideally, consultation with stakeholders regarding the impact of planning instruments should be completed prior to development of the legislative compliance strategy, as the consultation outcomes will impact available compliance options (e.g. Figure 1).

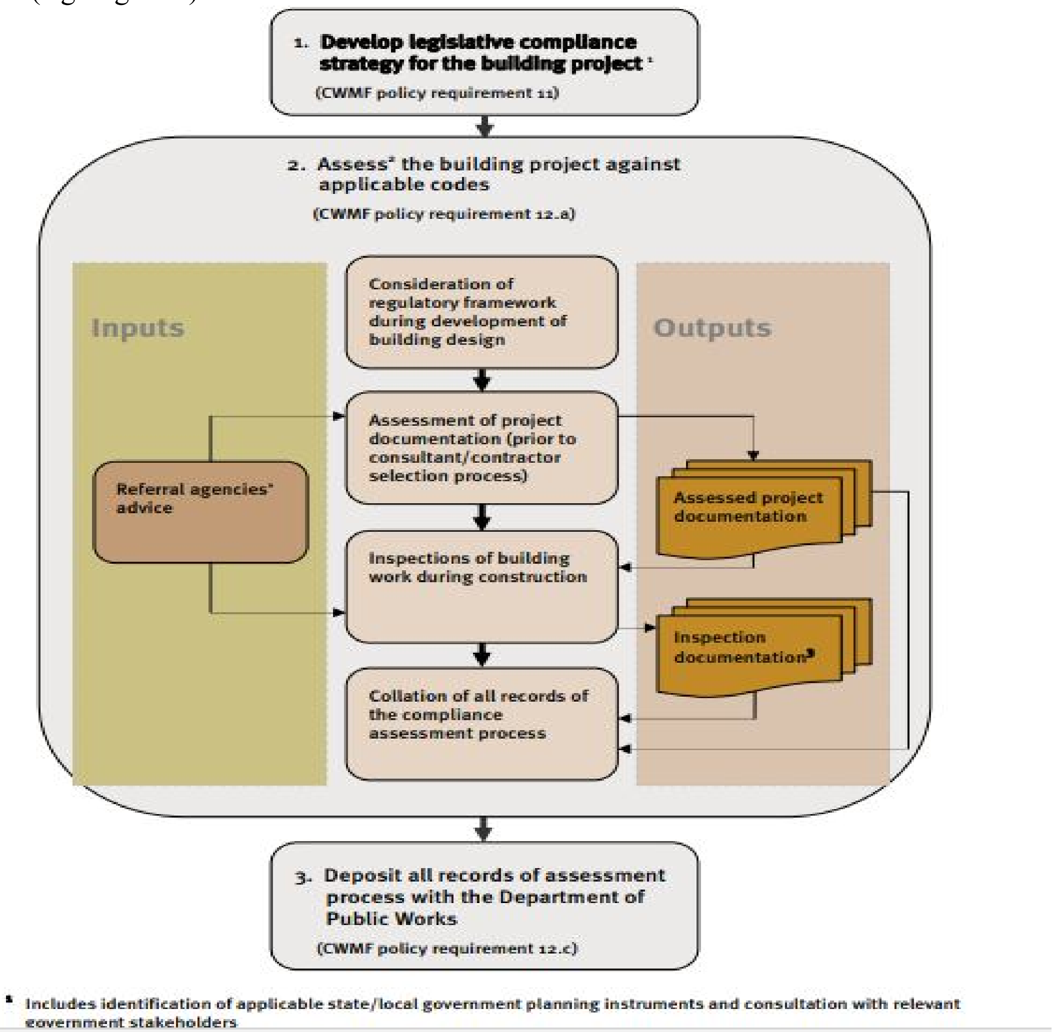

Fig. 1: Process for achieving compliance with building regulatory requirements

A legislative compliance strategy should include the following: • scope of the project • background information to the project, including:

- details / confirmation of land ownership/tenure and any encumbrances on the land (e.g. easements; statutory covenants; estates or interests)

- physical properties of the site that could impact the positioning and design of the building (e.g. historical flood levels for the site; location of the site in a bushfire zone; potential for landslip or subsidence)

- confirmation of essential services to the site (e.g. sewerage, water, electricity) • applicable provisions of the building regulatory framework (i.e. requirements of state/local government planning instruments and applicable codes) • outcomes of consultation with government stakeholders regarding the impact of state/local government planning instruments • options for compliance, including: - delegation of responsibility for implementing the compliance process

- level of qualifications / experience required of officer(s) implementing the compliance process

- risk analysis (including risk mitigation strategies) for each option • preferred compliance option (and justification for same).

In accordance with the current procedures, when the plan of inspections is formed for a year, in fact, verification of the object by the authorities of the architectural control can take place only once during the entire construction period. At the same time, works can be found both in the initial and final stages.

As a result of amendments, in particular to the Law of Ukraine "On Responsibility for Offenses in the Sphere of Urban Development", the responsibility for:

• Preparatory work without notice (10 minimum wages instead of 5);

• construction without notice of the commencement of construction works on objects belonging to the class consequences of SS1, as well as their exploitation prior to putting into operation (36 minimum wages instead of 18 and 36),

• construction without permission of objects that previously belonged to the 3rd category of construction, and operation to putting into operation (now their responsibility is unified with sanctions for the whole class of averages consequences (CC2), that is, those that are valid for objects of category IV difficulty - 370 minimum wages boards).

Today, the elimination of the main shortcomings of the state regulation of the construction industry by streamlining the norms of the current legislation makes it possible to improve the state architectural and construction control and obtain the following results:

- Replaced the declarative principle with the message principle.
- Objects that previously belonged to the 3rd category of complexity will now require permission.
- The procedure for obtaining city-planning conditions and restrictions has been regulated.
- A list of expert organizations was introduced.
- The state architectural and construction control and supervision are more detailed.
- Increasing responsibility for violations of city planning legislation.

Conclusions. The situation that has developed today in the area of construction of the region (decline in production, lowering the pace of development, reducing investment activity, underdevelopment of market infrastructure, etc.) requires a well-grounded one approach to the selection of forms and methods of state regulation with a view to solution of problems of management of construction enterprises.

Thus, state regulatory bodies in the field of construction should not be simply re-tested. They need to be reformed on a new basis that would regulate the construction process from investing to exploitation and aim at maximizing the effectiveness of both specific construction objects and capital investment in general.

To do this, you need to change the design of the design documentation. It should be aimed at modeling the whole life cycle of the object and its evaluation.

Improvement of the system of state building and architectural control is to revise the concept of control over the construction process and ensure the decentralization of building control bodies.

Thus, the constant work of the state authorities on the identification of problems of state regulation of the construction industry will allow a flexible response and timely improvement of the activities of control bodies in the construction process.

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Філонич Олена Миколаївна, к.е.н. Полтавський національний технічний університет ім. Юрія Кондратюка. **Аналіз та економічне обґрунтування основних недоліків процесу державного регулювання будівельної галузі як гарантії державного будівництва та вдосконалення архітектурного контролю.** Розглянуто концепцію державного регулювання будівельної галузі. Проаналізовано й економічно обґрунтовано основні недоліки процесу державного регулювання будівельної галузі. Досліджено шляхи вдосконалення державного будівельно-архітектурного контролю та визначено перспективи розвитку будівельної галузі. Державне регулювання будівельної галузі в першу чергу спрямоване на забезпечення сталого розвитку економіки країни і, як наслідок, вдосконалення державного будівництва та архітектурного контролю. Система регулювання будівельної галузі потребує всебічної розробки інструментів (технічних, правових, економічних), спрямованих на стабілізацію і розвиток економіки за рахунок збільшення і скорочення доходів державного бюджету. Беручи до уваги вищезазначене, аналіз, виявлення та економічне обґрунтування недоліків процесу державного регулювання будівельної галузі стає запорукою поліпшення державного будівництва та архітектурного контролю. Ситуація, що склалася на сьогодні в галузі будівництва регіону (зниження виробництва, темпів розвитку, інвестиційної активності, недорозвиненість ринкової інфраструктури і т. д.), вимагає обґрунтованого підходу до вибору форм і методів державного регулювання з метою вирішення проблем управління будівельними підприємствами. Таким чином державні регулюючі органи в галузі будівництва не повинні піддаватися повторній перевірці. Їх необхідно реформувати на новій основі, яка б регулювала процес будівництва від інвестування до експлуатації і прагнула максимально підвищити ефективність як конкретних об’єктів будівництва, так і капітальних вкладень в цілому.

Ключові слова: державне регулювання будівельної галузі, державне будівництво та архітектурний контроль, категорії складності будівельних об'єктів, рівні відповідальності за будівництво.

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Olena Filonych, PhD (Economics). Poltava National Technical Yuri Kondratyuk University. **Analysis and Economic Substantiation of the Main Disadvantages of the State Regulation Process of the Construction Industry as a Guarantee of State Building and Architectural Control Improvement.** The article deals with the concept of state regulation of the construction industry. It is analyzed and economically substantiated the main disadvantages of the process of state regulation of the construction industry. The ways of improvement of state building-architectural control are investigated and prospects of development of construction industry are determined.

Keywords: state regulation of the construction industry, state building and architectural control, categories of complexity of construction objects, levels of responsibility for construction

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Филонич Елена Николаевна, к.э.н. Полтавский национальный технический университет им. Юрия Кондратюка. **Анализ и экономическое обоснование основных недостатков процесса государственного регулирования строительной отрасли как гарантии государственного строительства и совершенствования архитектурного контроля.** Рассмотрено концепцию государственного регулирования строительной отрасли. Проанализировано и экономически обосновано основные недостатки процесса государственного регулирования строительной отрасли. Исследованы пути совершенствования государственного строительно-архитектурного контроля и определены перспективы развития строительной отрасли.

Ключевые слова: государственное регулирование строительной отрасли, государственное строительство и архитектурный контроль, категории сложности строительных объектов, уровни ответственности за строительство.

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CORRUPTION COMPONENT AS A THREAT TO ECONOMIC SECURITY OF THE STATE

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Introduction. Ensuring the economic security of the state in the face of constant impact of challenges and threats in the presence of institutional deformations depends on the effectiveness of the branches of government, the perfection of the legislative framework at both national and regional levels, as well as the effectiveness of mechanisms to monitor compliance with laws and regulations by the executive authorities. The spread of corruption in all spheres of the national economy and the growth of its scale in absolutely dangerous indicators show the presence of systemic threats in the institutional and legal sphere. Therefore, the study of the corruption component as a threat to the economic security of the state is of particular relevance in modern conditions.

Overview of recent sources of research and publications. Problems of countering and preventing corruption are being investigated in the works by Ukrainian and foreign scientists in this field, in particular A.H. Bodnarchuk, Z.S. Varnalii, V.D. Hvozdetskyi, I.S. Danshyna, V.T. Zelenetskyi, V.S. Lytvynenko, M.I. Melnyk, Ye.V. Nevmerzhytskyi, K.V. Rostov, I.V. Chemerys and others. Despite the actualization of this issue, complex studies of the corruption component as a threat to economic security at the macro level have not yet been carried out at the current stage.

Formulation of the problem. Within the framework of ensuring the economic security of the state, the purpose of the study is to study the prerequisites for the occurrence, scope and consequences of the influence of the corruption threat on the economically safe existence of the national economy and the state as a whole.

The main material and the results of the study. Systemic threats to the economic security of the state arise as a result of institutional deformations, which should be understood as criminalization and shadowing of the economy, the growth of corruption and organized crime, its penetration into the basic sectors of the Ukrainian economy due to the weakening of the state control system. Contradictions of the current legislation and the legal unsettledness of a wide range of issues of economic development, in particular market transformation, the inseparability of property and power, dominated by the latter, is not a complete list of the main threats in the institutional sphere. In this context, destructive economic security is the weakness of the judiciary, in particular the mechanism for implementing its decisions. All this creates a favorable environment for the spread of corruption, discredits the state regulatory policy and forms a dismissive attitude of the population towards the government in general.

The absence in Ukraine of the strategy and concept of ensuring the economic security of the state causes a certain randomness of actions and significant gaps in this area. Thus, the imperfection of the legal framework, namely the discrepancy and inconsistency of regulations on the control of economic processes, led to serious miscalculations made at the initial stages of reforms in the first years of Ukraine's independence, weakening the state system of regulation and control, along with the lack of an effective state policy became the main factor growth of corruption of other institutional deformations in the national economy, which have a significant impact on the overall level of economic s danger and act as catalysts of a number of other threats.

Corruption and bribery in government bodies and the administration of justice place conditions for rooting organized crime in economic relations. Corruption is an illegal activity in the sphere of politics and public administration, consisting in the use by officials of the rights and powers vested in them for personal enrichment. The Law of Ukraine "On the Prevention of Corruption" defines corruption as an official using the official authority granted to it and related opportunities in order to obtain an unlawful benefit or make a promise / offer of such benefit for itself or others [1].

According to the international anti-corruption organization Transparency International [3], Ukraine in 2017 took the 130th place among 180 countries of the world in terms of perception of corruption, while improving its rating by 1 position compared to the previous year [3]. The country index was 30 (on a scale of 0 to 100, where 0 means the highest level of perception of corruption, and 100 – the lowest; it is worth noting that the index below the border 30 is an indicator of "galloping" corruption).

According to Transparency International for Ukraine, such serious problems as "inefficiency, lack of transparency of bureaucratic procedures, corruption of public service personnel, lack of transparency in decision-making in government management structures, high level of organized crime, fraud and money laundering, political corruption in the financing of electoral companies, weak guarantees private property rights, corruption in the legislature and mistrust of the government's anti-corruption state policy" [3]. At the same time, "there are threatening problems in the judicial sphere: the injustice of the court, its dependence on the influence of politicians and businessmen, and the lack of guarantees for the implementation of court decisions" are considered commonplace [3].

Today almost all the structures of the national economy of Ukraine are corrupt, which makes corruption almost its very component. Kiev International Institute of Sociology in 2016 conducted a study of the subjective perception of the frequency of collisions with corruption, which was measured using the question "How often do you come across any form of corruption?". We can state that the overall level of corruption in Ukraine remains very high. Nearly 2/3 of the respondents (65.6%) indicated that they had experienced corruption in the last 12 months, and one fifth (20.5%) observed it less monthly. It is clear from the above that corruption can be observed in any area of the national economy, however industry, in particular, the oil and gas sector, transport (due to the scale of production and its high cost) is considered the most corrupt among material production.

According to the data of the National Anti-Corruption Bureau of Ukraine (NABU) [4], corruption at enterprises of the fuel and energy complex is the largest among all spheres of the national economy: both because of the uniqueness of enterprises, and because of the number of people involved in corruption schemes, amount of damages. According to preliminary estimates, the cumulative amount of damage from crimes related to the activities of enterprises of the fuel and energy complex amounts to UAH 11.18 billion. 73% of these are tax churns due to corruption in the oil and gas production sector, 9% are electricity, 4% is nuclear and 14%-others.

According to the data of a sociological survey of the Razumkov Center [4], the level of distribution of the so-called "everyday" (grassroots) corruption in Ukraine is quite high. This negative phenomenon occurs in the lower echelons of state administration, in which persons authorized to perform state functions during the performance of their duties related to the provision of certain public services to citizens, abuse their official position, using it for the purpose of illegally earning profits or in other self-serving purposes.

According to NABU, the total amount of damage caused due to corruption, found to be in the transport industry, exceeds UAH 1.5 billion. For their compensation arrested property and cash in the amount of more than 200 million UAH.

According to NABU, most often corruption crimes are associated with the procurement of goods, works and services at inflated prices, as well as the theft of state property. A number of crimes involved companies registered in other countries. To clarify the circumstances of these crimes, NABU detectives sent in the course of 2016-2017 requests for international legal assistance to the competent authorities of other states. Also, for the termination of corruption schemes under which state enterprises in the region suffer losses, NABU filed a lawsuit on invalidation of agreements between the SE "Administration of Sea Ports of Ukraine" and the State Administration of Railway Transport for a total amount of over UAH 860 million.

Regarding the corruption of the sphere of intangible production of the national economy, it should be noted that this structure of the economy, for example, the sphere of health protection does not fill the budget of Ukraine, but exists due to it. That is why the theft of non-production structures significantly inhibits economic growth.

In terms of corruption, the medical industry occupies one of the leading places in the country. According to the Confederation of Free Trade Unions of Ukraine, 30% of the public procurement of the Ministry of Health is growing every year. The main reason for the rise of corruption is that officials view their posts as a tool for personal gain, and control over the actions of such persons by law enforcement is inadequate.

The galloping spread of corruption, imperfect legislation, the lack of reliable insurance and government guarantees hinder the open attraction of domestic and foreign investments into the economy, while prerequisites for the penetration of organized crime into the sphere of legal entrepreneurship (investments in production, construction, real estate, etc.) are created into the financial system. For the same reason, inadequate legislation and corruption in government bodies, lucrative projects (for construction, import of raw materials or goods, etc.) are often fought by criminals through various corruption schemes in state tenders. It is important for the state to regain investor confidence, by improving current legislation, developing and adopting relevant regulatory acts, it is necessary to provide domestic and foreign capital owners with a profitable, transparent and reliable investment policy, to convince them of reducing the risk of investing in the Ukrainian economy.

Criminalization of the banking sector is particularly dangerous because, firstly, it is a threat to stability in the credit and financial system; secondly, it leads to the subordination of the criminal gang of key market segments, to the formation of the basis for the "merging" of organized crime with various government bodies through corruption.

Corruption in the field of land management is manifested in the following main areas: 1) provision of unreliable information regarding the intended use or availability of vacant land or reserve land; 2) refusal to grant ownership or lease due to unlawful application of the law; 3) delaying the time of registration of the right of ownership of a land plot in the authorities, draw up and produce state acts of ownership, as well as a delay in issuing all relevant documents and approvals in various instances. Therefore, we note that corruption in the sphere of land relations and miscalculations in land policy have provoked the emergence of shadow land relations and the shadow land market in Ukraine.

The transition of the economy of the regions of Ukraine to the innovative path of development is hampered by a number of problems that have arisen and accumulated as a result of the impact of the corruption threat to the economic security of the state. First of all, there is no mechanism for innovation development at the state and regional level, one of the main elements of which is to increase the economic activity of the territory due to the innovativeness of the economy. Also, there is a low level of efficiency of the executive authorities, business structures in the implementation of regional-level innovation projects, the existence of monopolistic groups outside the economic competition, an unfavorable investment climate, social and political instability.

The main economic consequences of the impact of the threat of corruption are:

- reduction of norms of public morals,
- deepening of the gap between the values declared in society and the real ones that determine the viability of a person;
- violation of redistributive processes, and, as a consequence of violation of the processes of economic reproduction,
- inappropriate or irrational spending of state budget funds,
- direct and indirect economic losses and the like.

As for the anti-corruption direction of strengthening the economic security of Ukraine, numerous legislative acts were adopted in this area, but despite this, corruption continues to exist and causes significant losses to society, contributing to the spread and reproduction of the shadow economy. According to research by the World Bank [12], about a third of the Ukrainian economy goes into the shadows due to the corruption factor in government. It is clear that these are catastrophic losses, which significantly weaken the economic security of the state and become a real threat in general for the national security of Ukraine. Therefore, the leadership of the state should take immediate measures to effectively combat corruption, and especially in the economic sphere.

Within the framework of global cooperation, several models of specialized state institutions for combating corruption have developed. The experience of Singapore and Hong Kong, where the first specialized anti-corruption bodies were created in the 1950s and 1970s, was recognized as the most successful in this area. It is these institutions that are associated today with the image of an effective, independent multi-purpose anti-corruption body. The main functions entrusted to them are as follows [2]: a) policy development, analytical research, monitoring and coordination; b) prevention of corruption in power structures; c) educational and educational function; d) investigation and prosecution.

However, in the world there are a large number of other types of anti-corruption bodies. After analyzing the functions assigned to them, the principles and objectives of their activities can be separated some of the laws and basic models of specialized institutions, the main types of which are presented in Fig. one.

There are two effective anti-corruption models in the world – Asian and European. The Asian model is based on strict control over the activities of officials and harsh penalties for bribery and other manifestations of corruption. The basis of the European model is the elimination of the causes and conditions for the emergence of corruption, the lifting of restrictions in the economy, maximum publicity in public affairs and high ethical standards.

The practice of using cruel punishments, in particular, demonstrative executions of officials accused of bribery (which often occur in China) shows that the number of bribe takers actually decreases as a result, but the amount of corrupt financial circulation does not decrease as the amount of bribes increases several times at risk. In addition, this approach leads to an increase in corruption in law enforcement agencies, because in their competence to impose a penalty.

Taking into account such features of the Asian model, in the process of fighting corruption it is necessary to rely not on cruelty, but on the inevitability of punishment and especially on the strengthening of preventive measures to prevent crime. It is clear that in order to effectively combat corruption, it is necessary not only to carry out punishments, but also to eliminate its causes and conditions. Thus, the European model with the application of Asian elements in the form of the inevitability of punishment to a crime should become the main model of the fight against corruption in Ukraine.

Due to the fact that the main reasons for the existence of corruption is economic reasons, it is advisable to significantly strengthen the role of organizational and economic methods of combating corruption, especially since the preferential use of legal methods has not yielded proper results so far. Therefore, the material interests of the official in the form of a bribe must be countered by other material and moral incentives, will strengthen the preventive basis of the fight against corruption. Among the organizational and economic measures to combat corruption in the framework of ensuring the economic security of the state are the following:

– application of scientifically based penalties;

– the introduction of effective systems of material and moral incentives high;

– the creation and functioning of an effective system of competition and official movements of civil servants.

Considering the nature and causes of corruption and other institutional deformations, which are often associated with the motives of the economic entity, it is impossible and unnecessary to completely eliminate these economic phenomena, because during the crisis they can even play a positive role by mitigating the conflict pattern of the fluctuations measures will significantly reduce the amount of institutional deformations that significantly exceed the marginal boundaries, which will contribute to the strengthening of economic security of Ukraine.

One of the priority tasks at the present stage is to justify the mechanisms by which it is possible to ensure a high level of competitiveness of legal entities at the national and local levels of economic management. Opportunities for better access to resources for legal business entities for a "transparent" competitive system for providing or selling resources (land, unused production facilities, storage space and non-residential premises, participation in government procurement) should also be considered. However, in the conditions of the spread of corruption, it is difficult to assume significant changes in the possibilities of access to the factors of production of the legal and shadow sectors, especially since the latter itself is a source of corruption.

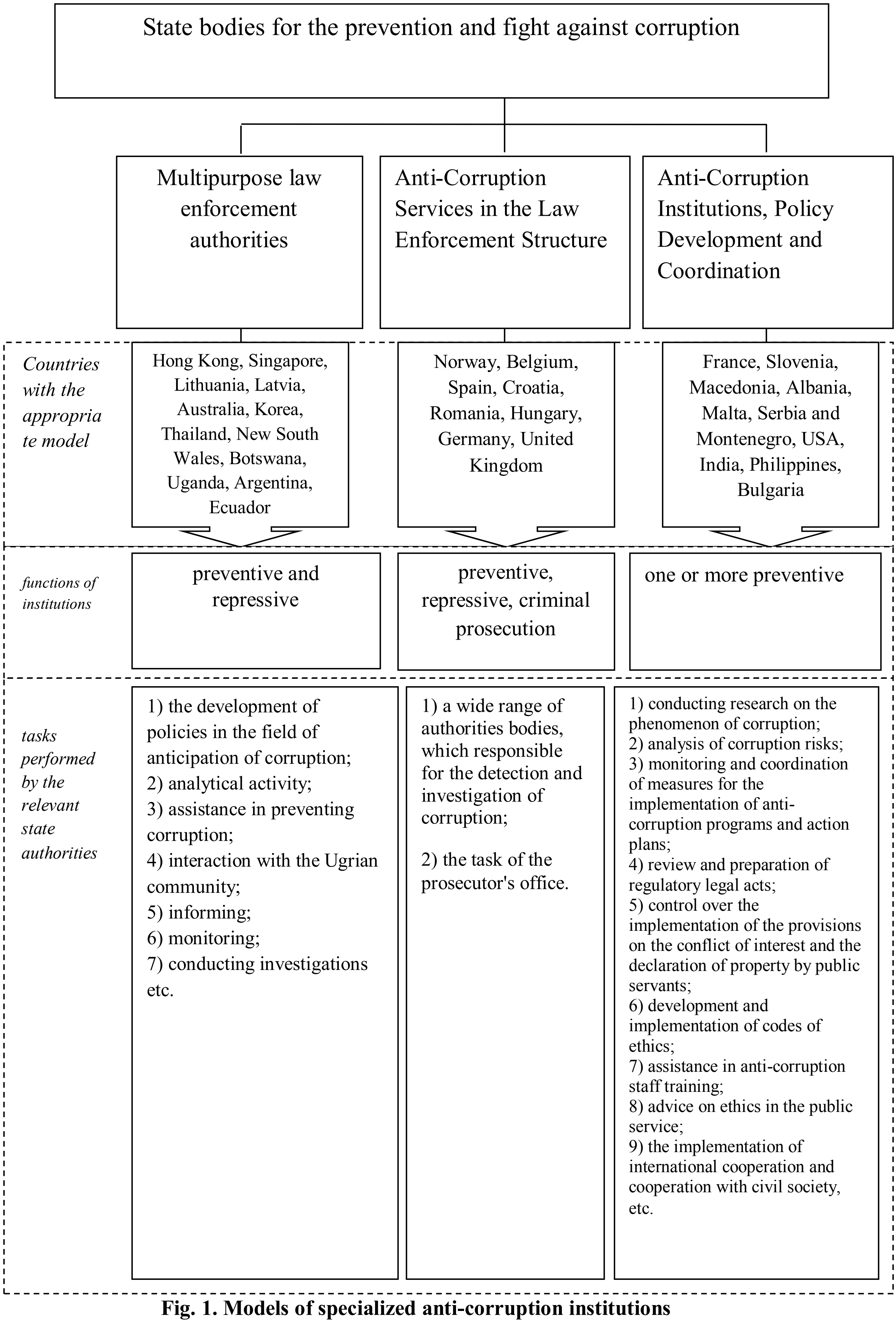

Fig. 1. Models of specialized anti-corruption institutions

Transparency International has developed recommendations on anti-corruption activities for Ukraine 2018 [3]:

– create an Anti-Corruption Court and continue judicial reform (adopt a law on an Anti-Corruption Court, respond to the recommendations of the Venice Commission, ensure that the Anti-Corruption Court is free from any influence, increase the transparency of the selection of judges, expanding public participation in the qualification of judges)

– strengthen the ability of investigative bodies and stop interdepartmental struggle (adopt legislation to strengthen the authority of the SAP / NABU, grant the right to listen to NABU detective stories, stop the destructive public confrontation of law enforcement officials and put pressure on journalists and activists working in this area);

– restart the National Agency for the Prevention of Corruption (to adopt legislation that will allow restarting NAPC (in Ukr. – NAZK) under conditions of transparent and independent competition, provide a legal framework for quality cooperation and protect those who expose corruption, ensure full and unimpeded functioning of the registers of e-declarations, enforce automatic defaults and activate active copywriting and activate peer cases);

– in advance of the inevitability of the information on the information of the system (to extend the principle of the system ProZorro "to include everything" in the sphere of business, and society and business, as much as possible to "digitize" and to automate the business strategy and the state and fiscal services);

– deprive law enforcement agencies of the right to interfere in economic activities (change the legislation on the National Police, the Security Service of Ukraine, allowing the law to investigate economic crimes, legally enforce and establish the Financial Investigation Service).

Proceeding from the difficult state of the real sector of the Ukrainian economy, countering the corruption threat to the state's economic security should be complex and systemic in the context of the national economy's transition to a qualitatively different level of its development, based on an innovative model with rejection of the raw materials orientation in order to increase the competitiveness of the domestic economy. Such a transition must necessarily be accompanied by the withdrawal of a significant part of national production from the shadows, a resolute opposition to bribery and corruption, and the fight against capital outflows abroad.

Conclusions. In conditions when modern processes of economic and political globalization lead to the formation of supranational markets, economic unions of large transnational corporations that can compete on political life with the governments of some countries, which leads to the weakening of the latter, the problems of fighting corruption in the framework of economic security at the macro level go to the status of priority.

The lack of an effective institutional system, as well as the inconsistency of the systemic transformation in Ukraine, are the main reasons for the emergence of institutional deformations, including the spread of corruption, the increase in the size of the shadow sector of the national economy. The world experience of highly developed European countries shows that this phenomenon is present in the economy of any country. It has its own individuality of manifestation, its level of activity, scale of distribution and measures of counteraction. The concentrated efforts of all levels of government on the implementation of a complex of radical economic, legal, national and forceful measures, aimed at decisively curbing corruption and red tape redaction of the economy.

So, in order to reduce the spread of corruption, reduce the size of losses from the devastating effects of corruption in the national economy, it is necessary to pursue an anti-corruption policy of an integrated nature, the theoretical basis of which should be the synergistic idea of the optimal combination of public administration processes and social self-organization and governance. The implementation of such policies will be facilitated by economic reforms aimed at developing market institutions, strengthening the work of the executive authorities in providing information support for anti-corruption policies, engaging scientists and the public in developing, implementing and monitoring the effectiveness of measures to prevent corruption, creating a negative attitude towards corruption in society, cultural and educational activities.

The implementation of this systemic anti-corruption policy will allow overcoming corruption in the framework of ensuring the economic security of the state.

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Корупційна складова як загроза економічній безпеці держави. Розглянуто причини виникнення та поширення корупції. Проаналізовано рівень сприйняття корупції в Україні за даними міжнародної антикорупційної організації Transparency International. Досліджено корупційну складову національної економіки за різними її сферами: матеріального виробництва, фінансовою, транспорту, закупівель, землеустрою, нематеріального виробництва, державного управління тощо. Виявлено, що корупція у сфері земельних відносин та прорахунки в земельній політиці спровокували виникнення тіньових земельних відносин та тіньового ринку землі в Україні. Визначено наслідки впливу корупційної загрози на безпечний економічний розвиток національної економіки. Обґрунтовано, що корупційна загроза суттєво послаблює економічну безпеку держави і є реальною загрозою в цілому для національної безпеки України. Окреслено ряд невирішених проблем, що виникли внаслідок корупційної складової й перешкоджають переходу економіки України на інноваційний шлях розвитку. Досліджено моделі спеціалізованих інституцій з боротьби проти корупції. Найбільш вдалим у даній сфері визнано досвід Сінгапуру та Гонконгу, де були створені перші спеціалізовані антикорупційні органи, саме ці інституції асоціюються з дієвим інструментом ефективного, незалежного, багатоцільового органу з боротьби проти корупції. Доведено, що основною моделлю боротьби з корупцією в Україні має стати європейська модель з додатком елементів азіатської у вигляді невідворотності покарання злочину. Виділено організаційно-економічні заходи протидії корупції в рамках забезпечення економічної безпеки держави. Визначено, що. виходячи зі складного стану реального сектору економіки України, протидія корупційній загрозі економічній безпеці держави повинна мати комплексний та системний характер шляхом оптимального поєднання процесів державного управління та соціальної самоорганізації і управління.

Ключові слова: корупція, загроза, економічна безпека держави, антикорупційна діяльність, системний підхід, забезпечення економічної безпеки держави.

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Yurkiv Nadiia, DSc in Economics, Professor, Chief Researcher Officer at the Department of Financial Security at National Institute for Strategic Studies accountable to President of Ukraine. **Maslii Oleksandra**, PhD in Economics, Associate Professor at the Department of Finance and Banking, Poltava National Technical Yuri Kondratyuk University. **Corruption Component as a Threat to Economic Security of the State.** The causes of the occurrence and spread of corruption are considered. The level of perception of corruption in Ukraine is analyzed according to the data of the international anti-corruption organization Transparency International. The corruption component of the national economy is investigated in various spheres: material production, finance, transport, procurement, land management, non-material production, public administration, etc. It was revealed that corruption in the field of land relations and miscalculations in land policy provoked the emergence of shadow land relations and the shadow land market in Ukraine. The consequences of the influence of corruption on the safe economic development of the national economy are determined. It is substantiated that the corruption threat significantly weakens the country's economic security and is a real threat to the national security of Ukraine as a whole. A number of unresolved problems that arose as a result of the corruption component and hinder the transition of Ukrainian economy to the innovative way of development are outlined. Models of specialized anti-corruption institutions are explored. The experience of Singapore and Hong Kong (where the first specialized anti-corruption bodies were created) are best known in this area, and these institutions are associated with the effective instrument of an effective, independent, multi-purpose anti-corruption body. It is proved that the main model of the fight against corruption in Ukraine should be the European model with the application of elements of Asia in the form of inevitability of punishment of a crime. Organizational and economic measures to combat corruption in the framework of ensuring economic security of the state are allocated. The authors determined that proceeding from the difficult state of the real sector of the Ukrainian economy, counteracting the corruption threat to the economic security of the state should have a comprehensive and systematic character by optimally combination of the processes of public administration and social self-organization and management.

Key words: corruption, threat, state economic security, anti-corruption activity, system approach, ensuring economic security of the state.

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Юркив Надежда Ярославовна, доктор экономических наук, профессор, главный научный сотрудник отдела экономической безопасности Национального института стратегических исследований при Президенте Украины. **Маслий Александра Анатольевна**, кандидат экономических наук, доцент кафедры финансов и банковского дела Полтавского национального технического университета им. Ю. Кондратюка. **Коррупционная составляющая как угроза экономической безопасности государства**. Рассматрены причины возникновения и распространения корпупции. Проанализовано уровень восприятия коррупции в Украине за данным международной антикоррупционной организации Transparency International. Иследованно коррупционную составляющую национальной экономики по разным ее сферам: материального производства, финансовой, транспорта, закупок, землеустройства, нематериального производства, государственного управления. Выявлено, что коррупция в сфере земельных отношений и просчеты в земельной политике спровоцировали возникновение теневых земельных отношений и теневого рынка земли в Украине. Определены последствия воздействия коррупционной угрозы на безопасное экономическое развитие национальной экономики. Обосновано, что коррупционная угроза существенно ослабляет экономическую безопасность государства и является реальной угрозой в целом национальной безопасности Украины. Очерчено ряд нерешенных проблем, возникших в результате коррупционной составляющей и препятствующих переходу экономики Украины на инновационный путь развития. Исследованы модели специализированных институтов по борьбе с коррупцией. Наиболее удачным в данной сфере признан опыт Сингапура и Гонконга, где были созданы первые специализированные антикоррупционные органы, именно эти институты ассоциируются с действенным инструментом эффективного, независимого, многоцелевого органа по борьбе корупции. Доказано, что основной моделью борьбы с коррупцией в Украине должна стать европейская модель с приложением элементов азиатской в виде неотвратимости наказания преступлению. Выделены организационно-экономические меры противодействия коррупции в рамках обеспечения экономической безопасности государства. Определено, что исходя из сложного состояния реального сектора экономики Украины противодействие коррупционной угрозе экономической безопасности государства должно иметь комплексный и системный характер путем оптимального сочетания процессов государственного управления и социальной самоорганизации и управления.

Ключевые слова: коррупция, угроза, экономическая безопасность государства, антикоррупционная деятельность, системный подход, обеспечение экономической безопасности государства

PRODUCTIVE FORCES DEVELOPMENT AND REGIONAL ECONOMY

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RESOURCE SAVINGS IN THE CONTEXT OF INNOVATIVEDEVELOPMENT OF THE CITY COMMUNAL ECONOME

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Introduction. For Ukraine the problem of rational use of resources is particularly relevant. This is due to the extremely high material and energy intensity of the domestic economy, the inefficient use of resources, significant volumes of waste generation, obsolete technologies. Without the transition to a more effective model of social production and consumption, rationalization of the use of resources, further socio-economic development of the country, the resolution of environmental problems, and the integration of Ukraine into a globalized world economy is impossible. Therefore, resource conservation is becoming a decisive factor in the innovative development of the economy.

One of the most important tasks in this case is the formation of a mechanism of resource conservation in the communal economy (CE). Given the modern features of management of innovation activity, as socio-economic relations, the success of its practical application directly depends on the ability and desire to study the progressive trends of world development and to improve the practice of innovation processes on their basis.

The urgency of the topic is determined by the need for in-depth study of problem issues of resource conservation in the context of the innovative development of the municipal economy. Research has shown that scientific developments on resource-saving resource consumption in the city's CE require further refinement and further development.

An overview of the latest sources of researches and publications. Research of innovation activity, theoretical and practical search for the possibilities of its activation both at the enterprise level and at the state level are of interest to scholars in all countries of the world: H. Andrushchuk [23], Yu. Bazhal [1], V. Haits [20], P. Zavlin, A. Kazantsev, L. Mindeli, V. Koida, L. Lysenko [7], M. Kalezkyi, S. Kuznetsk, A. Kuznetsova [5], S. Kozmenko, O. Lapko [6], A. Peresada , J. Schumpeter [24], O. Yastremska [22]. The questions of rational use of resources in regional and urban development were studied in the writings by many scholars, including V. Babaiev, V. Vasylenko, M. Dolishnyi, S. Dorohuntsov, V. Mamutov, V. Malarianenko, L. Lisak [8], H. Onyshchuk.

Setting objectives. The purpose of the work is to study the problems of resource conservation in view of the paradigm of innovation development of the communal economy in order to formulate theoretical recommendations on conceptual approaches and practical measures to ensure resource conservation within the framework of innovative development of the municipal economy of the city.

Main material and results. The problem of resource conservation by itself is complex, and in the context of global competitiveness, its solution requires innovative approaches, systemic measures, flexible mechanisms and tools, and the targeting of all participants in the innovation process on the market.

At the initial stage of market reforms, Ukraine was part of the elite group of countries with the highest level of economic strength of the economy (spending on science in 1990 exceeded 3% of GIP of Ukraine). At that time, the same indicators were the most developed countries of the world – Japan, the USA, Germany, France, Great Britain. The hope that the market mechanism will automatically ensure the modernization of the domestic economy, the high quality of development through the inclusion of innovation factors, was not justified. As a result, Ukraine's competitiveness and its innovation are low in the world today. Thus, in the known rating Global Innovation Index Ukraine in 2018 took 43 place (for comparison in 2012 – 63) [25]. Worthy of note are new index data in relation to our country. Yes, Ukraine is classified into countries that effectively carry out innovation activities by investing in education, research, investing in high-quality development. Innovations are needed to balance energy consumption, environmental safety. But in addition to technological innovation, there is a need for new social, economic innovation and business models, including those resulting from the advancement of the idea of "smart" cities, new ways to ensure mobility on the basis of sharing transport and increasing the awareness of people around the world about the consequences measures of energy policy, aimed at balanced solutions to the problems of resource consumption.

Given the general methodological provisions, innovation is seen as the introduction of the use of any new or significantly improved product (product, service) or process, a new marketing method or a new organizational method in the activities of the enterprise (organization), the organization of workplaces or external lashings . In the Law of Ukraine "On Innovation Activity", innovations are defined as newly created, applied and / or improved competitive technologies, products or services, as well as organizational, technical, industrial, administrative, commercial or other considerations that significantly improve the structure and quality of production and / or social sphere [16].

Quite often, the definition of innovation is given from the point of view of two aspects: as a process (as the process of introducing new products, methods, technologies, etc., the qualitative level which significantly exceeds the previous ones) and as a result (the result of creative activity embodied in new products, methods, technologies, etc.). According to international standards, innovation is the end result of innovation, which has been realized in the form of a new or improved product introduced on the market, a new or improved technological process, which is used in practice, or in a new approach to social services [5, p. 23], that is, here it is considered in a static context. At the same time, almost all researchers in the modern economy are unanimous in the fact that innovation should be considered in the dynamics, because innovation is, first of all, qualitative changes. In addition, scientists do not deny that innovation is the only one in its kind integrated process that combines science, technology, economics, entrepreneurship and management. Moreover, this fact applies equally to both theory and practice.

According to many experts, the main causes of the difficult situation of the innovation sector in Ukraine are the problems associated with the financing of innovation activities. At the national level, there is a tendency towards a reduction in the share of GIP allocated to research funding (RF). In the leading industries that produce three quarters of marketable products, the ratio of RF expenditures to the cost of commodity products is less than 0.4 %, and in some industries it is less than 0.05 % [7, p. 65–66]. According to preliminary calculations in 2017, the share of total expenditures on research and development in GIP was 0.45%, including at the expense of the state budget – 0.16 %. According to the data of 2016, the share of expenditures on RF in GIP of the EU – 28 countries averaged 2.03% [12].

In the context of the budget deficit and the refusal of the state to prioritize in the process of financing innovative activity, the complexity of attracting foreign investment and the indifference of domestic investors to risk investments, the leading role in providing innovative activity with financial resources is played by own funds of enterprises: their share in the volume of financing of innovation activity fluctuated during the last years (2000 – 2017 yrs) from 52.9 % to 97.2 %. In the analogous period, the share of the state budget in the structure of financing of innovation activity ranged from 0.4 % to 4.4 %. In such a situation, for the majority of Ukrainian enterprises and organizations for which their own funds are extremely limited, there is no opportunity to carry out large-scale innovation activities. Therefore, their innovation policy is mainly focused on introducing less risky and low-cost innovations that provide revenue generation in the short term. In Ukraine, every sixth industrial enterprise engaged in innovation activity in 2017, with an average number of employees of 50 people or more. The cost of innovation amounted to UAN 9.1 billion. [12]. The current situation in the sphere of financing innovations leads to a jump-like and unsystematic implementation of innovation activity, which can not guarantee the increase of efficiency and increase of competitiveness of enterprises in the long-term prospect.

Consideration of state innovation policy requires the study of world experience in this field. Summarizing the information available, two fundamentally opposing models of innovation policy can be distinguished: the French-Japanese (characterized by the direct influence of the state on innovation activities in the country) and the Anglo-American (the minimal state intervention in the innovation activity of the country is characteristic, which may be manifested in relatively small, exclusively indirect influence of the state on innovation processes in the country).

However, in practice, none of the above innovation policy models is used in its pure form. Countries in the implementation of state innovation policy, as a rule, combine the use of means of direct and indirect state influence on innovation processes. Prospects are both state support for innovation activities and attraction and interest of business entities in investing funds in innovative projects in order to ensure the conservation of scarce resources.

It is crucial for Ukraine to find an adequate relationship between state and market regulation of innovation activity. The need for the model of innovative development of the communal economy of Ukraine is part of a systemic problem that the effectiveness, quality of functioning and structure of the creative part of the national innovation system – the research and development sector, education, and inventions – do not fully meet the potential needs of intensive economic development. On the other hand, the structurally backward, technologically low-level domestic economy (as well as the system of entrepreneurship, under the influence of external neoliberal reforms imposed on Ukraine) remains highly unacceptable to the current achievements of science and technological innovations. Taking into account the necessity of building an effective system of stimulating innovation activity in Ukraine in conditions of its integration into the world economy and taking into account international requirements for innovations, the Strategy of Ukraine's Innovation Development for 2010 – 2020 in the context of globalization challenges [23] is an integral part of the Strategy of Development of Ukraine in the period up to 2020. The strategy of innovation development of the communal economy of Ukraine, as well as every structural element of the national economy, should be developed taking into account the main provisions of the program documents. It is necessary to solve a multidimensional administrative task – to clearly define the indicators to ensure innovative development, qualitative and quantitative, to form a system of perspective target landmarks, to identify the tasks responsible; to form a system of incentives, fines, etc., that the language of control is called a strategy.

From the epistemological point of view, the content of this concept, based on its etymology can be defined as a form of presentation of a perspective, where long-term solutions are tied to medium- and short-term or current ones. Formation of the strategy of innovation development requires taking into account the peculiarities of modern trends in innovative processes, which, in turn, determine the necessity and c ontent of paradigmatic changes in management [22].

The specified main provisions of the modern paradigm of innovation development formulated in previous studies by the author [3] should be considered and used as a basis for developing the concept of strategic management of innovative development of communal services. The main provisions of this concept are as follows:

– a modern economic entity is a complex open socio-economic system. The basic for its development are innovative processes that can ensure its competitiveness.

– the main components of the formation of strategies for innovative development of the communal economy is its attractiveness for investing in innovations (available economic, resource opportunities, level of activity of innovation activity and novelty), readiness for implementation of project proposals (potential organizational and managerial ability to implement managerial decisions for the implementation of innovations), riskiness (economic risk both from the point of view of losses and increase of expenses for realization of an innovative project), the economic efficiency of the innovation project (identifies its current significance and potential utility for the enterprise and all economic entities, society from the standpoint of latent and clearly expressed effectiveness in the economic, organizational, techno-technological, social and environmental aspects).

The municipal economy of the city is traditionally considered as a subdivision of the housing and communal services complex, designed to provide conditions for a comfortable life of the population and the functioning of city structures. It uses almost a quarter of the state's fixed assets, employing 5 % of the able-bodied population of the country. Centralized water supply is provided by the population of all cities of the country and 86 % of urban-type settlements (that is, more than 70 % of the population of Ukraine), centralized sewage systems – 95 % of cities and more than half of urban-type settlements. About 80 % of the thermal energy produced by utilities (which is 72 million Gcal) is released to the population and objects of the budget sphere. [11]. At the same time, having a significance for the national economy and human life, the CE is today the most backward sector of the economy.

At present, in most of the enterprises, the industry actually works at the expense of accumulated resource capabilities, the growth rate of investment, wages and labor productivity is twice lower than in the economy as a whole. Occupying 1,3 % of the output of goods and services in the economy, the industry accounts for 43 % of the total debt for energy, 5.5 % of the losses of the entire economy. The indebtedness of the population for consumed housing and communal services (without gas and electricity) as of June 1, 2018 amounts to UAH

18.9 billion (of which 65 % are for heat supply, 13 % is for water supply and sanitation), for comparison as of 01.01.2018 – UAH 16.4 billion, as of 01.01.2017 – UAH 13.7 billion, as of 01.01.2016 – UAH 10.98 billion, as of 01.01.2015 – UAH 12.2 billion, then in the three years it has doubled. Most payers have a current or long-term debt, so the level of accountancy accounts of consumers of services for which the arrears of heat supply is 78%, water supply and drainage – 56.4%. As of June 1, 2017, the level of payments made by enterprises of the water supply and sewage enterprises for consumed electricity amounted to 81.4 %, as of 01.06.2018 is 77.1 % [21]. All this leads to the urgent need for radical innovative technological and managerial changes in the CE cities.

The conceptual foundations of the reform and development of the communal economy in the socio-economic system of modern Ukraine are influenced by contradictions in the state of development of the industry as a complex functional phenomenon, which has the following indicative features: belonging to the system of relations of social economy; service character of the results of activity; orientation towards a group of basic social needs of life support. The experience of reforming the industry confirms that the use of purely market positions abstracted from the parameters of social security is illogical. The search for scholars [10], which proposed a social-integration paradigm for reforming housing and communal services, is determined by its imperatives (the need for a substantial correction of the state social policy program, the orientation of the development of the socio-economic system for innovation, investment, infrastructure and institutions), and determinants (an innovative type of reproduction of the social capital of housing and utilities, integration of infrastructure elements, main and auxiliary organizations, separate sectors of the housing and communal services market into the socio-economic system of Ukraine). The value of the proposed paradigm consists in obtaining a synergistic effect from the integration of the components of housing and communal services with other components of the national economic system of Ukraine, as well as in providing the necessary conditions for expanded reproduction and modernization of the socialized capital operating in the industry. It has been established that in order to overcome the disadvantages of the country for the deterioration of the technical condition and reliability of the functioning of life support systems, it is necessary to radically change the policy of the state in this area, guided by the ideology of the social state; the reasoned conclusion is made that the process of reforming housing and communal services requires a reorientation of the existing paradigm, which results in the formation of significant gaps, "institutional traps", and also leads to a conflict of interests of the subjects of this market; emphasized the need to change the basic principles of housing sector reform in terms of specification and deployment of the creative potential of the paradigm of this process, using the classical principles of the theory of transformation of socio-economic relations; Approaches and mechanisms of stimulation of resource conservation on the basis of a combination of the system of economic and administrative methods of regulation are proposed.

Municipal economy should become the priority direction of realization of the state innovation policy and resource saving policy in view of the following. The situation in the financial, economic and technical areas of the CE is characterized by an increase in receivables, the level of depreciation of fixed assets, volumes of heat and water consumption, etc. The most acute problems in the industry are related to: the discrepancy of the relations in the field of CE changes in the state's economy and the lack of sufficient integration of the industry into the market economy system; imperfection of the system of state regulation of the market of communal services; undeveloped modern forms of effective management of enterprises of CE, lack of a unified technical policy for the development of communal infrastructure [20, p. 93]. All of the above stipulates the need for research and the search for new possible reserves for saving resources, reducing costs and improving the quality of services provided in the field of CE, which is impossible without the active involvement of innovation factors, require the development and implementation of resource saving mechanisms.

Resource-saving should be considered as a complex of economic, legal and administrative measures by various economic entities and state, aimed at comprehensive savings and rational use of raw material resources [4, 8]. The main areas of resource conservation are: reducing the cost of material and raw materials resources per unit of services provided, significant improvements in the quality of material resources, the complex use of such resources in production at all stages of the life cycle of the resource, the use of waste and secondary resources, etc. The main ways of resource conservation is the introduction of innovative resource-saving technology and technology; improvement of organizational processes, etc.

The increase in the cost of energy resources on world markets has aggravated the issue of the availability of a developed utility market and energy efficiency. The Government's immediate response to protect vulnerable consumers and to maintain the functioning of the system in 2015 – 2017 was the system of targeted subsidies, but this system could only partially solve the issue. A complete solution to the problems requires an integrated approach: eliminating problems both on the side of the consumer and on the supplier side.

The Ministry of Regional Development, Construction and Housing and Communal Services of Ukraine focused on solving the most urgent issues: stable production and supply of services (heat and water supply, etc.), high-quality housing stock management and energy efficiency (economical consumption). Implementation of the strategy required both changes to existing legal acts and changes in primary legislation [14, 17]. The basis for the formation of an efficient heat supply market was the Government's adoption of the Concept of implementation of the state policy in the field of heat supply, which provides for the solution of issues of tariff formation, payment discipline and the transfer of part of the powers of regulation to local authorities (setting tariffs for heating and hot water, the decision on the beginning and end of the heating season; the establishment of district heating schemes in the city that are more appropriate (centralized or decentralized)) [18]. One of the key issues in the industry is the accumulated debts of heat supply companies for consumed gas. The low level of payment discipline of the population (non-payment or untimely payments for the consumed heat energy) resulted both in the growth of the sum of debt to Naftogaz and in the calculation of fines and penalties. The Law «On Measures for Settlement of Debts of District Heating and Heat-generating Organizations and Centralized Water Supply and Sewerage Utilities for Energy Consumption» [15] is intended to restore financial stability to enterprises. In 2015, the plan of reform was presented for the first time, which was subsequently revised and supplemented.

For the development of the reform of the municipal sphere, European practices and EU directives were adopted as a basis, which were adapted to the Ukrainian realities [19]. Thus, the reform was developed with a view to comprehensively addressing such issues as: lack of a clear model of housing stock management; opaque relationships between key market participants; lack of 100 % commercial accounting of utilities; the lack of authority of municipalities to manage the activities of heat supply companies; outdated material and technical base of enterprises-suppliers of resources; about 25 billion UAH of «gas» debts of suppliers of heat to Naftohaz have been accumulated; the lack of a market for energy efficiency and state support in this area. During 2015 – 2017, the Government, with the support of donors and IFOs, made a significant step towards the implementation of the reform. The first and most important steps of the reform were the adoption of about 20 key laws and subordinate regulatory acts in the area of housing and communal services and energy efficiency.

Approximately 75 % of laws and regulations on the construction of housing and communal services market and energy efficiency are currently being adopted. The full implementation of the adopted laws should not begin in 2018 after the adoption of a number of by-laws, which should introduce the necessary mechanisms, procedures and methodologies that are oriented towards innovative approach.

At the regional level, the social aspect of resource conservation in the CE is a priority in relation to economic. Resource saving is often achieved through a substantial reduction in the quality of services provided, which in turn reduces the quality of life in the region. Thus, there is a situation when the enterprises of the industry, using a monopoly position, provide saving of resources due to violations of the social standards of life of the population of the region established by the state.hes, including resource conservation.

Resource-saving in the context of innovation development should be considered as a process aimed at rationalizing the use of resources at the enterprises of CE, households and providing them with growing needs at the expense of economy, which does not reduce social standards and quality of life. Increasing the efficiency of energy resources usage is a priority for the resource conservation process, since Ukraine supplies its own energy needs by 47 %; while the energy intensity of Ukraine's GIP exceeds the similar indicator of the leading countries of the European Union more than 2 times, Japan – by 6.5 times.

The proposals of scientists [2] to improve the resource management system management in the region's CE are worthy of attention by supplementing the general management functions (planning, organization, regulation, motivation, control) with special functions, each of which contains a relatively uniform composition of tasks: accounting, standardization, legal support and information support. The mechanism of management of resource conservation is proposed to be formed from the following elements: ensuring accurate accounting of resources, which includes: reduction and gradual elimination of collective accounting of individualized utilities; step-by-step installation of accounting devices throughout the chain of production, transportation, utilization of utilities; optimal choice of type of devices, their service. It is important to develop an effective system of tools for stimulating resource conservation: economic stimulation of resource conservation at enterprises of CE, introduction of proportional and progressive tariffs, complex energy audit, installation of accounting devices for consumption of resources, formation of a social culture of resource conservation.

The suggestions regarding the use of the revolving mechanism for investing in energy saving projects with the help of energy service companies, which provides a continuous stream of resource saving projects at utility enterprises, and the corresponding simulation model [9] deserve attention. The application of the proposed mechanism contributes to the introduction of energy saving innovative technologies in the CE through energy service companies, the involvement of private business in the municipal sector. In order to overcome the immanent monopoly of heat and water supply systems and the creation of a competitive market for utilities, it is advisable to resort to administrative methods of regulation.

It is established that in Ukraine the loss of resources is reimbursed in tariffs: in water supply – by 74.5%; in water drain – by 78.3%; in heat supply – by 78.5%; in electric power industry – by almost 85%. Almost equal losses of resources are caused by two components – technological, which exceed the normative value due to excessive wear and tear of communications, and commercial ones. In any case, their cost is included in the supplier's fees. Excess of normative value of technological and commercial losses of resources form an excessive, ungrounded component in tariffs.

Such a phenomenon leads to the transfer of the problem of resource conservation to consumers and the deterioration of the financial state of enterprises, which significantly reduces the social and economic efficiency of the municipal economy field. A specific feature of the housing and utilities sector is the ability of the industry to use part of the tariffs as an internal investment to implement resource conservation programs. The research of existing scientific and practical developments and legislative documents made it possible to establish that existing methods and mechanisms of regulation are not effective in reducing the excess of the component in tariffs. At the same time, the sector needs resource-saving projects and programs.

A number of resource conservation projects and programs are being implemented in Ukraine, financed by state and local budgets. In the context of the investment shortage, the funds needed to implement projects and programs of resource conservation can be obtained through targeted financing through the use of the corresponding component in tariffs. The tariff should be considered as an instrument for solving the problem of investment deficit and achieving a balance between the social and economic efficiency of the municipal economy. For the purpose of social protection of consumers (households) from the financial burden caused by a significant increase in the cost of utilities, a system of state subsidies was introduced. The model of settlement of subsidies that operated until recently based on clearing settlements based on the signing of the Joint Protocols of the Solutions, service providers were in fact "tied" to Naftohaz, since the calculation of clearing subsidies was possible only with it, and the subsidies were not accounted for by actual consumption of subsidies, but according to social norms.

Current changes [13] are aimed specifically at solving problem issues: ensure transparency, accountability of settlements, transition to bilateral transactions; establish clear terms of payments from the state budget (the subsidy from the state budget for subsidies will be provided by the 24th day of the month following the provision of communal services); make it impossible for situations where the cost of calculations exceeds the cost of services rendered (payments for subsidies are determined by the value of services provided by utility companies to the subsidy). Monetization at the level of housing and utilities enterprises is only the first stage in the monetization of subsidies. The ultimate goal is to monetize subsidies at the household level. However, to do this, you need to take some preparatory steps, check the system for viability and build the necessary infrastructure. We believe that monetization of subsidies at the consumer level is possible in 2–3 years.

Realization of the mechanism of resource saving management on an innovative basis in municipal utilities of cities objectively requires significant investment. The financing of the CE cities in Ukraine is mainly due to such sources – payments by the population as the main consumers of services and budget resources. Given the high level of debt for services rendered, its restructuring and liquidation are additional financial resources for resource saving. Reducing budgetary burden is possible, first of all, due to the development of various forms of private investment.

However, investment schemes for the financing of targeted resource-saving projects in the municipal sector are practically not used. At the same time, economic circumstances contribute to the attraction of non-budget sources of funding, and progressive forms of engagement, for example, by concession. According to the Ministry [19], at the beginning of 2018, the level of home-made equipment used for the calculation of thermal energy was 79.9 %, cold water consumption – 26.7 %, hot water consumption – 14.8 %. In order to provide measures for the establishment of commercial accounting nodes there is a need for financing in the total amount of UAH 4.6 billion (estimated volume), including UAH 1,0 bln for the installation of heat energy accounting facilities, UAH 2.6 bln for the installation of cold water meters, UAH 1.0 bln for the installation of hot water meters.

The financing of household equipment should take place at the expense of operators of external networks (at the expense of contributions), at the expense of the direct users of services, at the expense of local budget funds – the local government has the right to allocate funds from the local budget to equip the meters of the houses of its inhabitants (on 2018 is provided for 8 % of the need).

The key objectives of the Government to implement the reform are: the development of subordinate legal acts, the continuation of debt restructuring in the industry, the creation of mechanisms for financing energy efficiency and the implementation of a large-scale communication campaign to stimulate energy efficiency and implementation of consumer opportunities provided in the field of housing and communal services.

First and foremost, the implementation of the reform should be in the following areas: stimulation of resource conservation and energy efficiency (introduction of incentive tariff setting, transition to dual tariff tariffs, optimization of resource consumption standards); financial sanation (improvement of legislation on attraction of loans to IFOs and other financial institutions, increase of investment attractiveness of the industry, provision of financial security of enterprises. Continuation of debt restructuring); Improvement of the settlement system (ensuring transparency of settlements between key market players, providing debt collection tools for consumers, optimizing legislation to prevent liquidity breaks in the industry). There is a need for the formation of normative legal acts that will introduce procedures, mechanisms and procedures for the operation of key market players, namely: the establishment of clear rights and obligations of consumers and service providers in the field of maintenance of internal building systems and accounting facilities; the introduction of a methodology for distributing the volume of utilized utilities between homeowners; Establishment of procedures for equipping accounting facilities to ensure 100 % utilization of utilities; creating conditions for improving the quality of services and realizing opportunities for saving resources; implementation of legislation in the field of drainage to the requirements of the European Union, etc. The formation of a modern market economy requires the search for new ways of forming an innovative strategy of resource conservation of regional economic systems – the basis for the stable development of our state.

Conclusion. The stated provisions of the concept of strategic management of the innovative development of the municipal utilities of the city differ from the existing additions to the content of structural characteristics, the emphasis on resource conservation, the expansion of the subject area, tools for financial incentives for resource conservation, which should be considered in the process of developing and implementing sector reform.

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Бережна Алла Юріївна, кандидат економічних наук. Регіональне відділення фонду державного майна України по Полтавській області. **Ресурсозбереження в контексті інноваційного розвитку комунального господарства міста**. Розглянуто питання ресурсозбереження в комунальному господарстві міст. Досліджуються джерела фінансування та система стимулювання інноваційної діяльності. Сформульовано підходи стратегічного управління інноваційним розвитком комунального господарства. Досліджено процеси ресурсозбереження в контексті інноваційного розвитку. Визначено ресурсозбереження як комплекс специфічних заходів, зазначено основні напрями, способи ресурсозбереження. Досліджено проблемні аспекти функціонування галузі на сучасному етапі розвитку країни. Проаналізовано урядові нововведення для удосконалення системи функціонування галузі, у тому числі в частині законодавчо-нормативного регулювання та соціального захисту населення. Досліджено концептуальні засади розвитку комунального господарства міст, з огляду на необхідність ресурсозбереження. Встановлено основні напрями імплементації реформування галузі: інструменти стимулювання до ресурсозбереження та енергоефективності; способи фінансової санації галузі; вдосконалення системи розрахунків за спожиті послуги. Пропоновано інструменти фінансового стимулювання ресурсозбереження у комунальному господарстві міст.

Ключові слова: ресурсозбереження, інноваційний розвиток, комунальне господарство міста, інструменти фінансового стимулювання ресурсозбереження.

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Berezhna Alla, PhD (Economics). The Regional Office of the State Property of Ukraine in Poltava region. **Resource savings in the context of innovative development of the city communal econome.** The article deals with resource savings in utilities sector cities, sources of financing of innovation activity. There are formulated approaches to strategic management innovative development utilities, processes resource savings in the context of innovation development. The author proposed financial incentive tools resource savings in public services communal economy of cities.

***Keywords**:* resource savings, innovative development, communal economy of the city, financial incentive tools resource savings.

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Бережная Алла Юрьевна, кандидат экономических наук. Региональное отделение фонда государственного имущества Украины по Полтавской области. **Ресурсосбережение в контексте инновационного развития коммунального хозяйства города.** Рассмотрены вопросы ресурсосбережения в коммунальном хозяйстве городов. Исследованы источники финансирования и системы стимулирования инновационной деятельности. Сформулированы подходы стратегического управления инновационным развитием коммунального хозяйства. Исследованы процессы ресурсосбережения в контексте иинновационного развития. Определено ресурсозбережение как комплекс специфических мероприятий с указанием основных направлений, способов ресурсосбережения. Исследованы проблемные аспекты функционирования отрасли на современном этапе развития страны. Проанализировано правительственные нововведения для совершенствования системы функционирования отрасли, в том числе в части законодательно-нормативного регулирования и социальной защиты населения. Исследованы концептуальные основы развития коммунального хозяйства городов с точки зрения необходимости ресурсосбережения. Определены основные направления имплементации реформирования отрасли: инструменты стимулирования к ресурсосбережению, энергоэффективности; способы финансовой санации в отрасли; совершенствования системы расчетов за потребленные услуги. Предложены инструменты финансового стимулирования ресурсосбережения в коммунальном хозяйстве городов.

***Ключевые слова**:* ресурсосбережение, инновационное развитие, коммунальне хозяйство города, инструменты финансового стимулирования ресурсосбережения.

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INTEGRATION OF INNOVATIVE MANAGEMENT SYSTEMS AND TOURISM DISTRIBUTION CHANNELS

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Introduction: In times of turbulent changes and highly uncertain European future tourism industry is still seen as a key driver of socio-economic progress through the creation of jobs and enterprises, export revenues, and infrastructure development. The external environment factors related to the global geopolitical uncertainty, economic volatility and the highly competitive nature of the international tourism market raise the awareness of the tourism enterprises performance at the global market. While tourism is one of the largest and fastest-growing economic sectors in the world, an increasing number of new destinations with new tourism enterprises are continuously emerging. That forces tourism destinations to increase their competitiveness to show virtually uninterrupted growth, to enlarge their market share and to raise the international tourism receipts earned by them. So, there is a growing need for tourism enterprises to focus on overcoming the weaknesses and treats which emerge in order to stay competitive.

In that context the following article is based on the integration of the innovative information system and the tourism distribution channels. The article aims to examine the present challenges facing the Bulgarian tourism enterprises, based on the data provided by the World Economic Forum and the World Tourism Organization. Maintaining the competitiveness requires continuous innovations into the tourism enterprises operations to satisfy the growing needs of the increasingly demanding tourists.

Review of the recent research: Along with the global market challenges the distribution system in tourism industry has been changed by numerous specific factors related to its operations, flows and functions. The traditional travel business worldwide evolved with an integrated group of players — airlines, Computer Reservations Systems, Computer Distribution Systems, travel agents and credit card companies — whose successes were interdependent. In other words, if an airline sale a seat and make money, so everyone else in the chain does. But the advent of online travel created new business models that altered the relationships among the key players. They became less interdependent and more competitive. Moreover, their two primary goals are now similar and could be summarized as generating revenue and building customer loyalty by selling directly to consumers and improving profit margins by reducing transaction costs, primarily in marketing and distribution. Instead of sharing customers, now they began to compete for them.

According to recent researches in the field of innovation it could be summarized that the innovation is a critical factor for the success of destinations and tourism enterprises performance. The strength of the relation between innovation and growth is supported by a long-standing range of empirical studies by Fagerberg (1994) that show positive correlations between various innovation investments, outcome proxies and growth outcomes. Innovation therefore drives growth but is accompanied by significant change in either the structure of the economic system, or in the composition of its activities. Tourism enterprises operate in challenging and unpredictable circumstances. So, it is important to distinguish the main areas of innovation.

They can be highlighted according to the den Hertog's model as service concept, client interface, service delivery system and technological options. The first area refers to a service concept that is new to the market. Many service innovations involve intangible characteristics of the service, and others involve new ways of organizing solutions to problems. The client interface in the context of tourism industry refers to innovation in the interface between the suppliers of tourism services and the tourists. Customers are often highly involved in service production, so that any changes in the way in which they play their roles and are related to suppliers can be major innovations for many services in the tour operator, hospitality and animation sectors. The service delivery system also often concerns the link between the service provider and the tourists. New information technology is especially important to services, since it allows for greater efficiency and effectiveness in the information-processing elements. That can be expressed through the customers loyalty programs (cards); various tourism mobile applications; different ways for transactions, etc. More recently, Aarstad, Ness, and Haugland (2015) showed that innovation strategy and uncertainty assessment are together associated with the creation of "shortcut" ties that enhance information flow and innovation. Based on the research conducted by Odylia A. M. Meneses and Aurora A. C. Teixeira (2011) on the innovative behaviour of tourism firms, in order to determine the types of innovations implemented by the tourism companies the following classification of variables for innovations can be outlined:

Innovation as an object consists of:

1. Product Innovation – New or improved services.
2. Process Innovation – New or improved forms of producing an existing service.
3. Innovation in commercialisation and provision (delivery) processes – Novelties or improvements in the distribution, delivery and commercialisation of services.
4. Internal Organisational Innovation – Novelties and improvements in the internal structure of firms, where activities and processes take place.
5. External Organisational Innovation – Establishment of new relations with other agents, such as strategic alliances, new types of interfaces, etc. or enlarging the business operations of firms to reach an international scale
6. Market Innovation – Entrance of the firm in new markets.

Innovations as an activity are classified as:

1. Technological innovation – refers to incorporations of technological novelties or improvements.
2. Non-technological innovation – development of novelties or improvement without using technology.

The technological areas where technological innovations can occur are:

1. Information and Communication Technologies (ICT).
2. Other technological areas.

So, it could be summarized that the integration of innovative management systems and tourism distribution channels is based on the technological innovation in commercialisation and provision (delivery) processes which occur in the Information and Communication Technologies (ICT) area. Based on the author's previous research on correlation between the innovations and the Bulgarian tourism industry, the central role of technological innovation, based on the information and communication technologies in all areas - from product innovation to market innovation, has been outlined.

The literature emphasizes the strong changes in tourism due to the use of the ICT (basically the internet) by transport services, hotels, travel and tourism agencies. An overview of the tourism industry shows that due to different innovations there is an abundance of online and mobile travel start-ups, and if the adjacent verticals like social media services and photo sharing start-ups are included, the number rises even more. So the opportunities for innovation in tourism for gaining competitive advantage are quite limited. There is almost no chance for success in anything targeting the airlines sector, hotel search and just a few companies aim directly at the B2B sector or business travellers.

Task statement: Facing the global challenges the Bulgarian tourism enterprises need to innovate to stay competitive and to overcome the weakness of their performance. Studying the competitiveness of the Bulgarian tourism industry, the shift in the structure of the tourism distribution channels and the growing significance of the innovation explains the need of innovative information system which could be integrated into the distribution channel system. The significance of information management developments into the distribution process is result of the tourism product specifics. The tourism distribution system consists essentially of transport, accommodation and attractions. The producers or 'manufacturers' of these services include air, sea, road and rail carriers, hotels or other forms of tourist accommodation, and various forms of facilities designed to attract the tourist, such as heritage sites & amusement parks, and purpose-built activity centres such as skiing resorts. These services can be sold to the tourist in several ways, either direct or through wholesalers. Having looked at all the different sectors of the travel and tourism industry, it is apparent that the various businesses cannot work in isolation. Each of them relies on others for its success because of the interrelationships and interdependencies in the supply chain in tourism. The chain of distribution is the means of getting the product to the consumer. But as the industry is much more complex in many cases the traditional chain has been shortened and has to be upgraded.

Basic material: Quite naturally comes the question which is the most effective way is to attract the tourists nowadays. Analysing the possibilities, the author reviews the shift into the tourism distribution channels because services suppliers such as airlines and hotel companies already sought to reduce reliance on fees to travel agents and Computer Reservations System (CRS) operators by selling directly to consumers through websites. In response to this threat to their cash flow, CRSs followed suit, reducing dependence on airline and agent transaction fees. The travel agents' response was to build online stores for leisure and business travellers. Credit card companies formed co-branded alliances with hotels and airlines to secure customer loyalty and supplier acceptance, and incorporated travel links into their online payment sites. Those trends are completely applicable by the tourism destinations. Instead of being dependent of the tour operators marketing strategies related to the 4th P, they could communicate directly to the customers all over the world and efficiently influence the traveller decision-making process as the information system has transformed the way a traveller chooses and executes his travel plans. Travellers are increasingly using the internet to research and book flight tickets and hotel accommodation, swapping traditional travel agents for online travel agents (OTAs). The deepening penetration of internet usage and smart phones has led to increased booking of hotels through online portals and applications in recent times. While the ease of access has provided hoteliers with an effective marketing avenue for their rooms, it has also increased the cost of customer acquisition due to commissions paid to hotel aggregators and OTAs and expenditure on upgrading IT systems.

Along with that tourism enterprises could take advantage of the independent ticket-booking sites which need to address basic disclosure issues — from describing how their technologies work to clearly disclosing business deals they make with airlines that might affect the price of fares, or their position on a screen. Sites also should better separate airline and other advertising from screens of available fares, so the consumer is not manipulated into making a choice based on strategic placement of an ad. Fees should be more clearly disclosed, earlier in transactions — not at the end after a consumer has invested valuable time selecting a flight which could negatively affect tourist experience.

The meaning and significance of the restructure of the marketing channels in tourism are result of the shift into the demographic profiles of those who make online plans. Nowadays online travel has gained mainstream popularity, and there were thousands of sites that offer travel information and services. They range from direct providers (e.g. airlines, hotels, ground transportation) to support services (e.g. tour organizers, travel and trade publications, hotel management companies), tourism development organizations, eco-tourism coordinators and travel Web sites which could be categorized as service providers, destination related or Internet travel agencies (sometimes virtual branches of traditional agencies such as American Express, or virtual branches of Internet portals like AOL and Yahoo!).

Effective information management system integrates the marketing tools including distribution channels for attracting tourists. For example the online service providers which are branded sites developed and operated by airlines, hotels and others that want to sell directly to consumers. Major airline sites offer customers reservations, electronic tickets (e-tickets), seat selection, in-flight merchandise, reward points and sometimes discounted fares unavailable elsewhere. In addition, they may offer lodging, transportation-package deals and cruises through their alliance partners which in fact have treated the travel agencies the most. Those sites could have links to the destination sites providing information and services about the countries, city or area, including details on transportation, accommodations, sightseeing, dining and local cultural events. The complexity of the tourism distribution channels and the shift in their structure determine the contribution of the information technology for the tourism enterprises competitiveness.

Travel resellers and travel portals which could be classified as effective information system managers offer consumers the convenience of being able to review and compare many travel options in one catalogue or on one website, and make it easy to find travel packages, to book them, and to pay for them. Most resellers and portals earn a commission from the operator whose package is sold via their catalogue or website, and they may resell trips from both inbound and outbound operators.

Travellers may purchase products directly from resellers and portals, but travel agents and travel agencies also look for products to sell from these sources, and most resellers and portals have a commission arrangement for agents. Resellers and portals commonly have well defined target markets, and the theme of the trips they sell will reflect this. They may focus on budget or low-cost travel or focus on other specialty travel interest such as eco-tours, adventure tours, the gap year market (young adults taking time off to travel between finishing high school or college and starting a career), women travellers, or travellers over 50.

But the fact that the traditional marketing channels continue to exist and even thrive in the second decade of the Twenty-First Century does not change the fact that a great metamorphosis has occurred in this century that has profoundly altered the structure of marketing channels. One overriding implication, however, is already crystal clear: customers now expect far more and better channel choices for gaining access to the vast array of products and services from all over the planet—how, where, and when they want them.

Many companies are following and adapting the technological developments in communication area, with high percentage usage ratios of web page and mobile applications-based services, even as linking them on the social media channels. Besides, internet usage and social media has been appeared out as an important distribution channel in every sector. Tourism sector is one of the top sectors in this sense and it is adapting these new social media channel and technological communication tools. Almost, all tourism companies are updating themselves for catching the new wave. Tourism distribution development overview shows that traditional travel business evolved with an integrated group of players — airlines, Computer Reservations Systems, travel agents and credit card companies — whose successes were interdependent. In other words, if an airline sold a seat and made money, so did everyone else in the chain. But the advent of online travel created new business models that altered the relationships among the key players. They became less interdependent and more competitive. Moreover, their two primary goals are now similar. First, generate revenue and build customer loyalty by selling directly to consumers. Second, improve profit margins by reducing transaction costs, primarily in marketing and distribution. Instead of sharing customers, now they began to compete for them.

In the context of Bulgarian tourism, it is crucial to develop the capacity to acquire and absorb existing innovations in the most competitive tourism destinations, to "internalise" knowledge that is codified and convert it into know-how which tends to be incorporated into routine operations. This capacity naturally depends on structural factors such as the size of the firm, the type of organisation and whether it belongs to a group. Logically it seems clear that hotels which are part of an integrated or voluntary chain have a much stronger propensity to innovate, with the central management playing a vital role.

Tourism plays an important role for the economic development of Bulgaria as a destination. The industry gains income and employment and especially for the seacoast areas this is the main economic activity. The data of the World Travel & Tourism Competitiveness Report 2017 show that for the last two years Bulgaria has raised its T&T competitiveness. The country has climbed respectively 4 places to reach 45th position in the global rankings. The indicators estimating T&T government expenditure, government prioritization of T&T industry, country brand strategy rating and the effectiveness of marketing to attract tourists rank the country at the 65th, 100th, 96th and 103rd place respectively. ICT readiness pillar ranks Bulgaria at 48th place and exactly the digital transformation is the factor which could turn a tourism enterprise into a leader in customer experience. Interactivity, personalization, omnichannel delivery, and large-scale automation can help destinations and the services suppliers connect with growing number of customers and promote loyalty, retention, and advocacy.

Conclusion: This suggests that emergency measures should be taken by the Bulgarian tourism enterprises if the long-term goal of the industry is increasing the growth rate of international tourist receipts to growth rate of international tourist arrivals ratio. That could be achieved by enhancing the competitiveness of the sector which is due to integration of innovative information system and distribution channels. The innovative information system integrated into the distribution channel should represent a link which further connects the main factors of tourism with the intention to recognize the needs of tourists. The unique community approach to the development of IT solutions highlights the position of information system as a true partner to the customers. Benefits that users gain by applying the latest IT solutions into the distribution channels are numerous and are mostly reflected in the global availability and higher value sales with the efficiency, target marketing and brand differentiation.

The integration between the innovation in the tourism information system and the distribution channel is vital for the enterprises in the industry as it ensure the competitiveness of the marketing channels, their unlimited reach to the millions of tourists worldwide and enlarges the scope of the target markets. Innovation in tourism industry is the main factor for ensuring long term growth through strengthening the competitiveness of the sector. In further researches the values of the indicators of the Bulgarian tourism competitiveness could be estimated through the prism of the information system management in the distribution channel and the innovation in the area. Based on the analysis of the Travel & Tourism Competitiveness Index the basic growth restricting factors could be highlighted along with the tools for effectively overcoming them through the innovative integrated information distribution system.

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збуту, їх необмежене охоплення для мільйонів туристів у всьому світі та розширює коло цільових ринків. Інновації в індустрії туризму є основним фактором забезпечення довгострокового зростання за рахунок підвищення конкурентоспроможності сектора. У подальших дослідженнях значення показників конкурентоспроможності болгарського туризму можуть бути оцінені через призму управління інформаційною системою в каналі розподілу й інновацій в цьому районі. Ґрунтуючись на аналізі Індексу конкурентоспроможності туризму, було визначено основні фактори, що обмежують зростання, поряд з інструментами для ефективного подолання їх через інноваційну інтегровану систему поширення інформації.

Ключові слова: інновації, система управління інформацією, канал дистрибуції, конкурентоспроможність.

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Boycheva Hristina, PhD, Chief Assistant Professor of the Marketing and Strategic Planning Department. University of National and World Economy, Sofia, Bulgaria. **Integration of Innovative Management Systems and Tourism Distribution Channels.** The problems of reforming the tourism distribution are under consideration. The necessity of implementing innovation in the tourism information management system as a guarantor of its competitiveness is substantiated. The prospects of the integration of innovative information system and the distribution channels are determined.

Keywords: innovation, information management system, distribution channel, competitiveness.

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Бойчева Кристина, кандидат технических наук, кафедра маркетинга и стратегического планирования. Университет национальной и мировой экономики, Болгария. **Интеграция инновационных систем управления и каналов сбыта туризма.** Изучено существующие проблемы, стоящие перед болгарскими туристическими предприятиями, на основе данных, представленных Всемирным экономическим форумом и Всемирной туристской организацией. Определено, что поддержка конкурентоспособности требует постоянных инноваций в деятельности туристических предприятий для удовлетворения растущих потребностей все более требовательных туристов.

Ключевые слова: инновации, система управления информацией, канал дистрибуции, конкурентоспособность.

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COMPARATIVE ANALYSIS OF EDUCATIONAL SYSTEMS IN GEORGIA AND ABROAD

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Introduction. Post-soviet republic educational and scientific researches are facing a dilemma in the face of recent short-period's rapid changes in government's orientation, which has hurt establishment of stable educational and scientific systems. As a result, there wasn't (and still isn't) established, mature viewpoint regarding educational-scientific models. It must be mentioned that, facing problems in education and science is similar among our and foreign countries.

When we discuss duplicating (or implementing with approximation) American educational model and Georgia, we are faced with many compatibilities issues, because differences in progress, living standards, styles and traditions have created different values in the United States and Georgia. Undoubtedly, educational system requires appropriate ideological foundation and Western nations have established education system compatible with market economy, which has been improved, perfected and integrated over the decades.

Main Part:

Georgian higher education is an important block of the overall national educational system, and it is constantly progressing. Recent years have brought a lot of important changes and reforms in the higher education system.

One part of the supporters of Georgian higher education reform believes that it is imperative to reshape foundation of Soviet educational system; meaning abolishing it all together. Supporters of this direction give primary importance to Western European educational models and hope to receive support from international organizations in implementing these models.

Second part of reformers pick even further models, which entails picking best parts of Soviet and foreign educational systems and driving reforms in this direction.

Third part of reformers support establishment of national educational concepts, which would integrate national traditions and values of the civilized world.

All three of these viewpoints have their proponents and opponents.

Addition of Georgia to Bologna Declaration and integration into European educational space is tied to sequential adherence to following agreed upon principles by participating parties:

- Introduction of easy to understand and comparable three-stage academic degrees and credits.
- Supporting mobility.
- Providing academic quality.
- Establishing European higher education dimensions.
- Lifelong Education; students' participation in governing body of educational institutions.

Despite the fact that China is not tied to Bologna Declaration, its educational system is in a way similar to Western educational system; albeit it has its own individual characteristics. One of the differentiating characteristics is in its academic grading system. Schools and universities in China are based on a system, which grades students based on their educational achievements during the educational process.

Memorization method is evident in Chinese educational space. Teaching style is oriented towards writing notes and repetition of the material. Learning is done through memorization, often without deep learning and understanding of the concepts. This is very different from European and American teaching styles, where students have a chance to participate in class discussions, arrive at their own conclusions and make decisions.

Chinese and American educational systems have different goals. China is focused on acquiring knowledge, evaluation how students use this knowledge and study/improvement of educational systems and structures. Americans are interested in how students use their knowledge in the society. American system allows students to critique ideas, participate in debates, express their own different thoughts, tackle intellectual challenges, etc.

Chinese education is focused on strictness and precision. American education on the other hand emphasizes confidence building, self-actualization and independence which help fueling students' individual thought-process. Chinese believe that American mathematical skills are not the best. When comparing these two education systems, it is easy to see why Chinese students obtain more Gold Medals in mathematical Olympic competitions, but Americans are exceeding in being Nobel Prize laureates.

Researchers note that most successful scientific reforms in the post-soviet republics have been in Estonia. It can be shown that Estonia emphasized scientific reforms as a first step for strive to independence. As a result, four goals were established:

1. Establishment of judicial law scientific research basis.
2. Restructuring of funding principles.
3. Reform of institutional structure.
4. Integration of scientific research and university education.

Reforms in Latvia were not as successful as in Estonia and Lithuania. The causes of this lack of success lay in next three factors:

1. Organizational.
2. Social.
3. Financial.

Organizational mistake was introduction of 100% grant funded education. This lead to second mistake – social: number of scientists in the country reduced by half. Many Latvian scientists emigrated abroad for work, so called "brain drain" process. Finally, there was a financial reason: funding for scientists was reduced instead of increasing.

Scientific-educational road for Baltic countries was a good example for Georgia. Unlike these countries, 25 years of post-soviet Georgian history of educational and scientific reform did not turned out successful.

At the end of 2005, after aligning with Bologna process, ministry of Georgian education and science, and higher educational institutions are working on reforms for those primary goals, which are outlined in Bologna process. These goals are served by modernizing higher educations regulatory judicial laws and implementation of additional regulations (Institute, 2005).

In order to comply with Bologna process's one of the goals – introduction of easily understandable and comparable qualification system – majority of higher education establishments introduced addendum to diploma (both in Georgian and in English), which details classes completed by the student, accumulated ECTS credits and other practical information. Additionally, three stages educational system is established (bachelors, masters and doctorate) in both judicial and institutional levels, and credits are accumulated in accordance of with transfers European ECTS system. Educational system's alignment with European space has increased student mobility indicators abroad, which is in accordance with Bologna process's another major goal. ECTS credit system ensures that foreign universities receive needed information regarding the students' accumulated credits and disciplines in Georgian universities. Based on this system, returning students to Georgia are able to have their foreign accumulated ECTS credits counted towards their degrees easily. Higher education establishments are required to implement Bologna process's primary principles, from which "Lifelong Learning" and "Continuing Education" are two of the most important and at the same time are requirements for integration in common European educational space (Policy guidelines on inclusion in education, 2009).

We must mention some principle of Bologna Process, realization of which has not be fully possible in Georgia yet; specifically that compliance with existing requirements dictates that research and education must be ethically and intellectually independent of any political and economic powers. Some educational institutions in Georgia are under the influence of government, or some strong political ideology (e.g. Liberalism), because of which research and education is not ethically and intellectually independent. Additionally, teaching and research at universities must be inseparable from each other, in order to ensure that teaching process does not fall behind changing demands of society and achievement of scientific knowledge. Today, many universities have not capacity to ensure that teaching and research are harmonized and inseparable. Some higher educational institutions have developed only teaching component, and have weak research component (e.g. there is doctorate, research centers an jobs, research publications, etc.). In Georgian public sector, hiring procedures and career structure is not aligned with Bologna reform. Firstly, hiring organizations frequently do not have clearly formulated requirements for future employees. In some instances, there is no written detailed job description. In this direction, it is important to have intensive dialogue between educators and employment market representatives. Despite one group of Georgian reformers firmly believing in uniqueness and sole existence of Bologna Process, uniting of European higher education zone is not too strong in Europe. Bologna declaration that was published in 1988, started to gain traction and European support only from 1997.

Ideas were being expressed in Georgian educational and scientific areas regarding implementation of European and American models; however, country's political, economic and cultural characteristics were at the forefront.

In Georgia, only 26.7% of the population has higher education, which is more than twice less than that of leading countries' statistic. This position is far from satisfactory. Additionally, 17.4% of the population has vocational education, 36.7% has graduated from high school, 8.4% completed 9th grade and 5.7% has completed 6th grade. Educational statistics vary by types of the population.

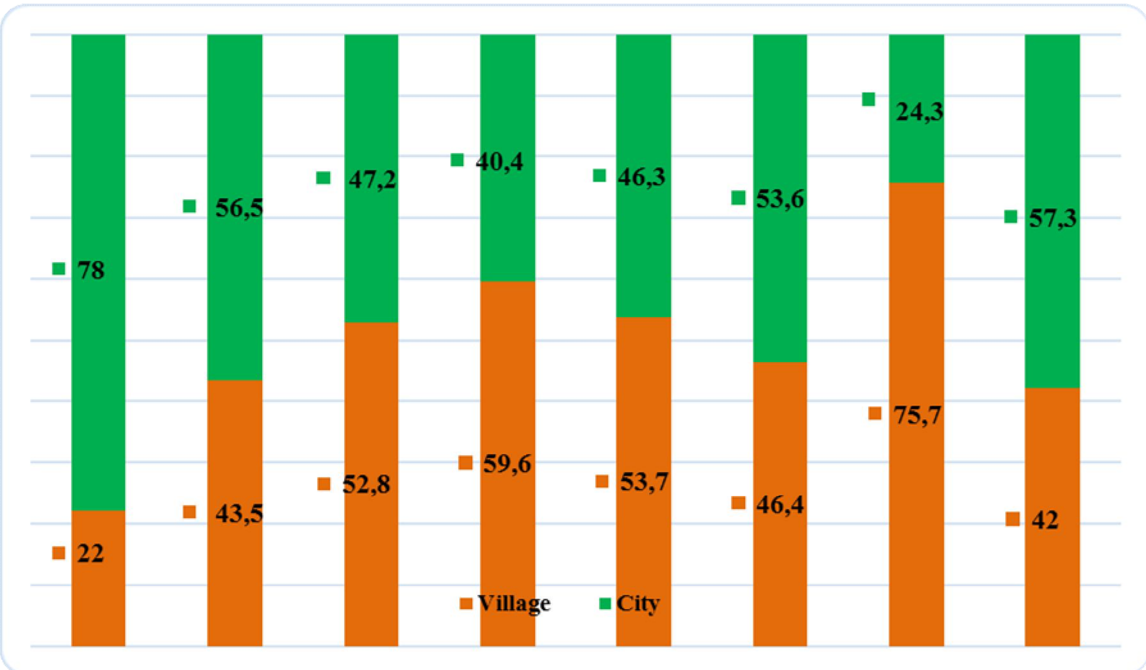

Fig. 1: Distribution of 10+ age group by achievement of educational levels between urban and villages (%)

Highest / Vocational / High School / 9th grade / 6th grade / none / unable to write / NA

For example, 78% of people with higher education live in urban areas, and 22% live in villages. 47.2% of high school graduates live in urban areas and 52.8% live in villages. In Georgia, there are 234 students per 10,000 resident (it must be noted that in 2003 this number was as high as 355 student), while for example in Latvia there are 492 students per 10,000 residents (2.1 times higher than in Georgia!). Number of students in developed countries is definitely increasing. Students and higher education graduates are 65% of the population of developed countries (Bank, (2015).

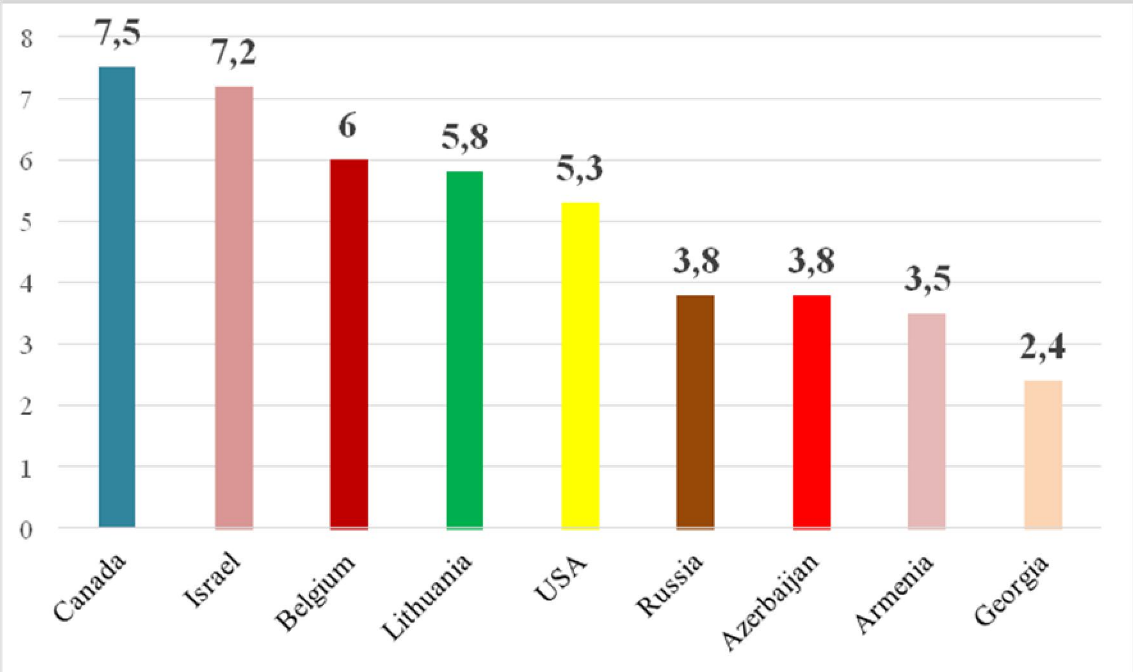

Fig. 2: % of GDP spent on Education in Georgia and Abroad

Canada / Israel / Belgium / Lithuania / USA / Russia / Azerbaijan / Armenia / Georgia

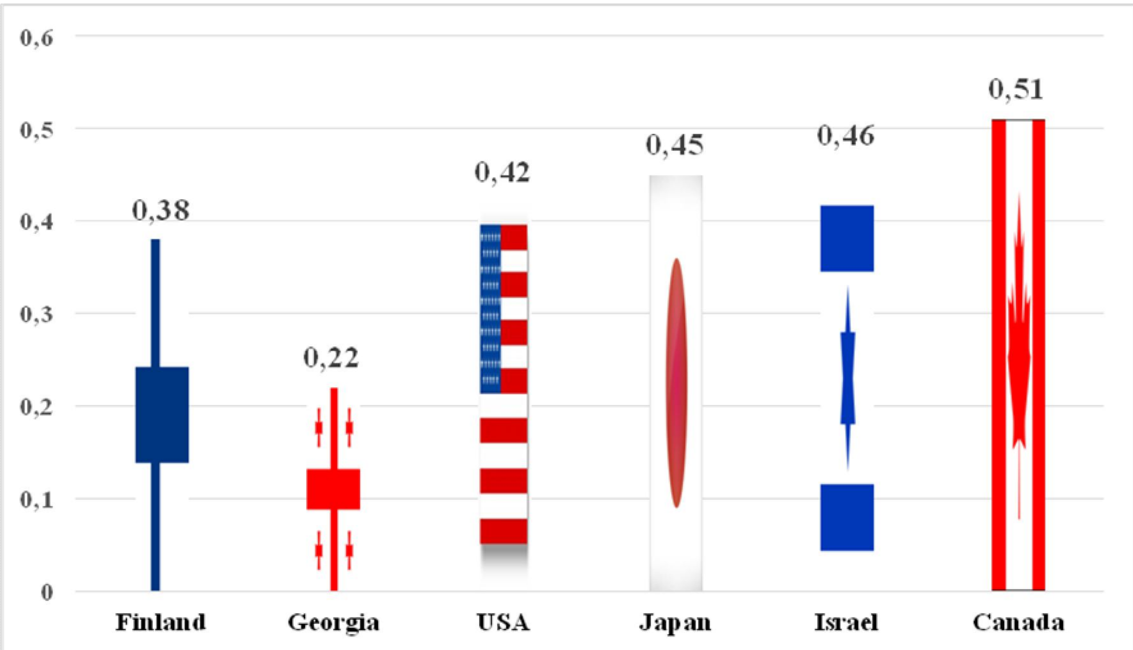

Fig. 3: % of people with higher education in Georgia and Abroad

It is interesting to note that American idea of uniting worldwide education has in a way contributed to decline in education level in America. In 1990-s USA was ranked 39th for education level. This ranking was alarming. That’s why American administration began educational reforms called “America 2000”. These reforms were not particularly successful. For example, among 40 leading countries, USA ranked 28th in mathematical sciences. European nations surpassed America with number of scientists and engineers, and in national investment in the areas of scientific researches (I., 2012).

In Western schools, each child is approached and evaluated individually. USA has politics – “no child left behind” and Australia has “inclusiveness” approach. Unsuccessful students and students with special needs receive special care. This means that students with special needs don’t study in specialized classrooms; they are integrated in regular classes.

American education is characterized with pragmatism and individual freedom. XIX century English philosopher and sociologist Herbert Spenser pointed out that biggest goal of education was not education, rather encouraging action. President of Princeton University John Pibern, who states, repeated same idea “education is ability and flexibility to behave correctly in any life situation”. It is worth mentioning that same idea is underlined in the works of Deil Carnegie, which have played a huge role in establishment of American life and education system. In today’s world, Americans prioritize information gathering. Informed person is different than educated person; he/she is more competitive in workplace, achieves success in politics and easily overcomes difficulties in obtaining power.

It is evident that specialization and education reduce priority of fundamental education and increase priority of practical application, i.e. attention is shifted to information technologies (internet, computer, etc.)

Conclusions. Education is a culture, and different education systems show different societal cultures. We cannot characterize American education system negatively, but it might not be compatible to Chinese society and vice versa. Both educational systems can be improved; none are perfect. In educational universe, most important is to accept and improve different cultures, knowledge and methods of international education.

Without a doubt, building of society based on knowledge and education was part of announcement of European course by Georgia. In such a society, science is not only an important instrument for practical functioning; rather it is inseparable part of the culture. Georgia is a country with few natural resources, where main treasure must be its people’s knowledge and education; and knowledge and sciences are widely connected concepts.

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UDK: 37:005

Menabde Tamar, Ph.D., Assoc. Professor , Faculty of Informatics and Management Systems. **Otkhozoria Nona**, Ph.D., Professor, Faculty of Informatics and Management Systems. **Giorgobiani Nino**, Lecturer, Faculty of Informatics and Management Systems, Georgian Technical University. **Comparative Analysis of Educational Systems in Georgia and Abroad**. This article reviews student’s assessments criteria, educational system’s characteristics, grading norms and methods, knowledge evaluation standards, and analyzes their similarities and differences between Republic of Georgia, Western culture, People’s Republic of China, post-soviet Republics and the United States of America’s educational systems. Besides Georgia’s national strategic goal of joining European Union, it is especially important for us to participate in

Europe's educational processes, the aim of which is to create holistic European educational space. Despite this goal, after reviewing European and Asian (on the example of the Republic of China) higher education criteria and methods for evaluating knowledge levels, we can observe that there are similarities and differences. Despite these differences, Chinese educational system has a lot of similarities with European education system. At the first glance, there are no significant differences between Eastern and Western educational systems. Children go through primarily similar stages of education, regardless of growing up in the East or West.

Keywords: Bologna Process, system of education, evaluation forms and methods.

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Сравнительный анализ образовательных систем в Грузии и за рубежом. Рассмотрены критерии оценки учащихся, характеристики системы образования, нормы и методы оценки, стандарты оценки знаний и проанализированы сходства и различия образовательных систем между Республикой Грузия, западной культурой, Китайской Народной Республикой, постсоветскими республиками и Соединенными Штатами Америки. Помимо национальной стратегической цели Грузии по вступлению в Европейский Союз, для нас особенно важно участвовать в образовательных процессах Европы, целью которых является создание целостного европейского образовательного пространства. Несмотря на эту цель, рассмотрев европейские и азиатские (на примере Республики Китай) критерии и методы высшего образования для оценки уровня знаний, мы можем наблюдать, что есть сходства и различия. Несмотря на эти различия, китайская система образования имеет много общего с европейской системой образования. На первый взгляд, нет никаких существенных различий между восточными и западными системами образования. Дети проходят в основном аналогичные этапы обучения, независимо от возрастания на Востоке или Западе.

Ключевые слова: Болонский процесс, система образования, формы и методы оценки.

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MARKETING INNOVATIVE POLICY AT MEAT FOOD MARKET

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Introduction. Market relationships development has dramatically changed economic conditions of enterprises functioning. These conditions are characterized by external environment increased instability and uncertainty, strengthening competition at internal and external markets. Due to these an issue of their viability provision and search of sources for economic stability and further development maintenance is of particular importance for domestic enterprises. Analysis of householding conditions indicates that an important direction in food industry enterprises adaptation to the changing market environment is formation and implementation of rational commodity innovation policy.

Resent researches and publications review. At present, development and implementation of reasonable innovation policy is an integral part of the marketing plans implementation. Therefore, study of the elements, bases and approaches to this policy is an important objective of modern scholars. Here should be particularly noted scientific works by such famous foreign authors as H. Van Heerde and T. Robertson [4; 9]. Separate aspects of marketing innovative policy formation are revealed in the works by domestic authors, namely: Yu. Dainovskyi, N. Honcharova [2; 3]. Experts-practitioners note that deep scientific researches are necessary to investigate issues concerning enterprise innovative policy organizing, and first of all, its creation in terms of European integration [8].

Altogether the study of literary sources as well as practical experience of meat processing industry domestic enterprises functioning [1] indicates that marketing problems and especially innovations marketing are not sufficiently explored. It particularly refers to estimation of new products launching the market, guaranteeing their commercial success, which requires developing modern principles, methods and tools of marketing management.

The article aims specifying. The objective of the work given is apprehension and investigation of the enterprise innovations marketing and practical implementation of theoretical knowledge aimed at its successful functioning at the meat food market.

Main research material presentation. Domestic market of meat processing products, which includes sausages, ready-made meat products and canned meats, as well as semi finished meat products, in monetary terms makes an essential part in the food products manufacturing. When compare dynamics of manufacturing meat products and food products in general, we can conclude on the prospects of meat and meat processing market development of [10].

Domestic meat processing industry is characterized by high development potential and requires innovative changes. In order to increase the level of meat processing enterprises profitability, a single system for production, processing and ready-made products realization ought to be created. Meat supply steady development may be achieved by relevant innovative policy at all the enterprises – technological process members (from agricultural stock production to ultimate production realization), which will make positive impact on solving the principal problems, stabilization and success of the whole meat and meat processing complex.

In this relation, at “Hlobyno Meat Processing Factory” LLC the following are carried out:

– mastering of new products being produced;
– new equipment, refrigerators and materials implementation into production;
– using new technologies and methods of products manufacturing;
– improving and applying new progressive methods, tools and rules for manufacturing organization and management [7].

Issues of equipment improvement and manufacturing organizations are closely connected to market needs; it means that products ought to be produces are defined. These issues are solved by engineers, marketing specialists, economists, technologists taking part in product policy realization. Directions for production technical development, market segment where the given enterprise is going to operate are defined on the policy basis, and marketing program is developed.

Attractive ideas turn into product concepts which are studied. It is necessary to clearly differentiate between the idea, concept and product image. Product image is a general apprehension of a product that a company can offer to market. Product concept is a concretized variant of idea, defined in a form that is significant for a consumer. Product image is a perception created by a consumer of a really existing or potential product.

Any idea may be turned into a few product concepts. Firstly, who will use the product? Secondly, what are the principal advantages the product will have? Taste, nutritional value, energy boost? Thirdly, when consumers are supposed to use the product? For breakfast, at lunchtime, after lunch, at dinner? Answering these questions the company may create a few product concepts.

One of the products perspective ideas that may get its market share is meat product stuffed with mushrooms. Taking into account that it is difficult to carry out a product positioning with a minimum risk at a very competitive food market, we suggest two possible concepts of this product presentation: ham stuffed with field mushrooms, flavored with "porcini mushrooms" additive for positioning in the ham segment, and one stuffed with real porcini mushrooms for positioning in the "specialty product" segment.

In order to create market strategy it is necessary to know position of the product under development at the market defining its competitive status referring other producers. To solve the given problem we suggest using the method of marketing objects complex estimation. According to the method, the following should be done: define the set of single-type objects that need complex estimation, choose local characteristics common for all the objects with the help of which it is possible to precisely estimate the objects avoiding direct or indirect duplicating the characteristics and define their numerical value.

We suggest investigating the two possible variants of “Ham with porcini mushrooms” competitive position as ordinary ham at 127 UAH per kilogram market price, and as a specialty product at 222 UAH per kilogram.

Initial data for estimation the enterprise position comparatively to the competitors are given in the Table 1.

Table 1

"Ham with porcini mushrooms" competitive estimation comparatively to analogue products:

Meat food producers	Indices		
	Average price per kg	Gustatory qualities, points	Dealership network through which the given product group is realized, number
LLC "Kremenchyk meat"	98-0	4	32
"Favoryt plus" Meat processing factory	109-0	3	45
LLC "”Saltivka Meat Processing Factory'	122-0	4	27
LTD "Meat Processing Factory "Yatran"	123-0	3,5	30
"Nikopol foodstuff company"	105-0	3	22
"APC- Invest" LLC	111-0	4	16
LLC "Hlobyno Meat Processing Factory"	127-0	3,5	16

$|X_{ij}|$

	1	2	3
1	98	4	32
2	109	3	45
3	122	4	27
4	123	3,5	30
5	105	3	22
6	111	4	16
7	127	3,5	16

In the given matrix the characteristics numeric values have various units of measurement, therefore mathematical actions with them are impossible. We suggest transforming the initial matrix elements by one of the following methods:

– if the best characteristic value is a minimal one, the following formula is used:

$$X_{IJ} = \frac{X_{IJ(\min)}}{X_{IJ}} \quad , \tag{1}$$

where X_{IJ} is a characteristics natural value;

$X_{IJ(min)}$ is a minimal characteristics natural value.

– if the best characteristic value is a maximum one, the following formula is used:

$$X_{IJ} = \frac{X_{IJ}}{X_{IJ(\max)}} \quad , \tag{2}$$

where $X_{IJ(max)}$ is a minimal characteristics natural value.

According to results of calculations we obtain the matrix of adjusted values.

$$|\overline{X_{ij}}|\ |\overline{X_{ij}}| \Rightarrow |P_{ij}|$$

	1	2	3
1	1	1	0,71
2	0,90	0,75	1
3	0,80	1	0,60
4	0,80	0,88	0,67
5	0,93	0,75	0,49
6	0,88	1	0,36
7	0,77	0,88	0,36

	1	2	3
1	0,16	0,16	0,17
2	0,15	0,12	0,24
3	0,13	0,16	0,14
4	0,13	0,14	0,16
5	0,15	0,12	0,12
6	0,14	0,16	0,09
7	0,13	0,14	0,09
∑ni=1	6,08	6,26	4,19

Objective characteristics value: $d_j=1-E_j$;

$$\bar{d}_j=d_j\backslash\sum_{j=1}^{m}d_j;$$

$$E=-1\backslash\ln N\sum^{n}_{i=1}(P_{ij}*\ln P_{ij});$$

	1	2	3
E_j	0,994	0,996	0,976
d_j	0,006	0,004	0,024
$\bar{d}_j$	0,18	0,12	0,7

Subjective value can be defined by using the paired comparison matrix:

	1	2	3	$\sum^{m}_{j=1}$	$\bar{q}_j$	$\bar{d}_j$	k_j	$\bar{k}_j$
1		2	3	5	0,42	0,18	0,13	0,36
2	2		3	5	0,42	0,12	0,09	0,25
3	1	1		2	0,17	0,7	0,14	0,39

$$q_j=\sum^{m}_{j=1}\backslash\sum^{m}_{i=1}\sum^{m}_{j=1};$$

$$k_j=d_j*q_j\backslash d_j*q_j;$$

$$\bar{k}_j=k_j\backslash\sum k_j;$$

Complex integral estimation:

Q_1=0,36+0,25+0,71*0,39=0,89;
Q_2=0,9*0,36+0,75*0,25+0,39=0,90;
Q_3=0,8*0,36+0,25+0,6*0,39=0,77;
Q_4=0,8*0,36+0,88*0,25+0,67*0,39;
Q_5=0,93*0,36+0,75*0,25+0,49*0,39=0,71;
Q_6=0,88*0,36+0,25+0,36*0,39=0,71;
Q_7=0,77*0,36+0,88*0,25+0,36*0,39=0,64.

According to the analysis and calculations, "Ham with porcini mushrooms" has average competitive positions; if to position this product in the ham segment the consumers may consider it to be too expensive.

We suggest analyzing the product supply in the meat specialty products segment (Table 2.)

Table 2.

"Ham with porcini mushrooms" new product competitive estimation comparatively to "meat specialties" product group of other producers:

Meat food producers	Indices		
	Average price per kg	Gustatory qualities, points	Dealership network through which the given product group is realized, number
LLC "Hlobyno Meat Processing Factory"	222,0	4	38
"Favoryt plus" Meat processing factory	234,0	3,5	47
LLC "Kremenchyk meat"	256,0	4	30
LLC "”Saltivka Meat Processing Factory’	254,0	4	54
LTD "Meat Processing Factory "Yatran"	216,0	3	23
"Nikopol foodstuff company"	278,0	4,5	19
"APC- Invest" LLC	181,0	3	26

$$\overline{}$$

$$|X_{ij}|$$

	1	2	3
1	222	4	38
2	234	3,5	47
3	256	4	30
4	254	4	54
5	216	3	23
6	278	4,5	19
7	181	3	26

$$|X_{ij}|\ |X_{ij}| \Rightarrow |P_{ij}|$$

	1	2	3
1	0,82	0,89	0,7
2	0,77	0,77	0,87
3	0,71	0,89	0,56
4	0,71	0,89	1
5	0,84	0,67	0,43
6	0,65	1	0,35
7	1	0,67	0,48
∑	5,5	5,78	4,39

	1	2	3
1	0,15	0,15	0,16
2	0,14	0,13	0,20
3	0,13	0,15	0,13
4	0,13	0,15	0,23
5	0,15	0,12	0,10
6	0,12	0,17	0,08
7	0,18	0,12	0,11
E_j	0,996	0,991	0,973
d_j	0,004	0,009	0,027
d_j^-	0,1	0,23	0,68

$\sum d_j=0,040$

	1	2	3	$\sum^m_{j=1}$	q_j^-	d_j^-	k_j	k_j^-
1		2	3	5	0,42	0,10	0,08	0,22
2	2		3	5	0,42	0,23	0,15	0,41
3	1	1		2	0,17	0,68	0,14	0,39

$$Q_1=0,82*0,22+0,83*0,41+0,7*0,38=0,81;$$
$$Q_2=0,77*0,22+0,77*0,41+0,87*0,39=0,83;$$
$$Q_3=0,71*0,22+0,89*0,41+0,56*0,39=0,74;$$
$$Q_4=0,71*0,22+0,89*0,41+0,39=0,91;$$
$$Q_5=0,8480,22+0,67*0,41+0,43*0,39=0,62;$$
$$Q_6=0,65*0,22+0,41+0,35*0,39=0,69;$$
$$Q_7=0,22+0,67*0,41+0,48*0,38=0,68;$$

As the calculation testifies, “Hlobyno meat processing Factory” LTD can take one of the leading positions at meat specialty market with Their “Ham with porcini mushrooms” product. Therefore, the marketing program should be aimed not only at improvement of production and products quality, but at more effective launching and distribution.

Conclusion. With the basis of the example presented we can make a following conclusion: while creating a new product it is necessary to analyze a few variants of its positioning at different market segments. Thus, analysis of meat food products regional market revealed the purposefulness of product diversification at “Hlobyno Meat Processing factory” LTD with “Ham with porcini mushrooms” perspective product which can have its market share. Two possible ways of presenting the product were given: ham staffed with field mushrooms flavored with "porcini mushrooms" additive for positioning in the ham segment, and one stuffed with real porcini mushrooms for positioning in the "specialty product" segment. Complex integral estimation of the two product variants competitiveness indicated advantages of ham with porcini mushrooms positioning in the meat specialty segment.

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Кузняк Богдан Ярославович, доктор економічних наук, професор. **Добрянська Вікторія Вікторівна,** кандидат економічних наук, доцент. **Титаренко Любов Михайлівна**, кандидат економічних наук, доцент. Полтавський національний технічний університет імені Юрія Кондратюка. **Маркетингова товарна інноваційна політика на ринку м’ясопродуктів.** Визначено напрям адаптації підприємств м’ясопереробної промисловості до ринкового середовища як формування і реалізація раціональної товарної інноваційної політики. Досліджено маркетинг інновацій підприємства, практичне застосування теоретичних знань. Запропоновано на основі аналізу регіонального ринку м’ясопродуктів розширити асортимент ТОВ «Глобинський м’ясокомбінат» перспективним товаром, що може зайняти свою частку ринку, – «Шинка з білими грибами». Розглянуто дві можливих концепції цього товару. Здійснено комплексне інтегральне оцінювання конкурентоспроможності двох варіантів товару, що показало переваги їх позиціонування у сегменті «м’ясні делікатеси». Доведено необхідність розроблення й аналізу декількох концепцій товару та його позиціонування у різних сегментах ринку.

Ключові слова: маркетинг інновацій, м’ясопереробне підприємство, товарна політика, концепція товару.

UDC 69.003:658.8

B. Kusniak, DSc. in Economics**. V. Dobrianska,** PhD in Economics**. L. Tytarenko,** PhD in Economics. Poltava National Technical Yuri Kondratyuk University. **Marketing Innovative Policy at Meat Food Market.** The direction of meat processing enterprises adaptation to market environment as formation and realization of rational commodity innovation policy is defined. The enterprises innovative marketing as well as practical application of theoretical knowledge is investigated. On the basis of regional meat products market it is suggested to expand the product range at "Hlobyno Meat processing factory" LTD with "Ham with porcini mushrooms" perspective products which can obtain its market share. Two possible concepts of the product are studied. Complex integral estimation of two products variants are carried out, specifying their advantages in "meat specialty products" segment positioning. The necessity of developing and analyzing a few product concepts and its positioning at different market segments was proved.

Keywords: marketing innovation, meat processing enterprise, product policy, product concept.

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Кузняк Богдан Ярославович, доктор экономических наук, профессор. **Добрянская Виктория Викторовна**, кандидат экономических наук, доцент. **Титаренко Любовь Михайловна**, кандидат экономических наук, доцент. Полтавский национальный технический университет имени Юрия Кондратюка. **Маркетинговая товарная инновационная политика на рынке мясопродуктов**. Определено направление адаптации предприятий мясоперерабатывающей промышленности к рыночной среде как формирование и реализация рациональной товарной инновационной политики. Исследовано маркетинг инноваций предприятий. Предложено на основании анализа регионального рынка мясопродуктов расширить ассортимент ООО «Глобинский мясокомбинат» перспективным товаром, которым можно занять свою нишу рынка, – «Ветчина с белыми грибами». Рассмотрены две возможных концепции данного товара. Произведенная комплексная интегральная оценка конкурентоспособности двух вариантов товара показала преимущество их позиционирование в сегменте «мясные деликатесы». Доказана необходимость разработки и анализа нескольких концепций товара и его позиционирование в разных сегментах рынка.

Ключевые слова: маркетинг инноваций, мясоперерабатывающее предприятие, товарная политика, концепция товара.

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ECONOMIC SCIENTIFIC QUALITY AS THE KNOWLEDGE ASSESSMENT OF HUMAN CAPITAL PRODUCTIVITY AT THE ENTERPRISE

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Introduction. The development of a knowledge-based economy is extending around the world. Knowledge becomes a weighty factor of innovative development. But the modern scientific community devotes special attention to the process of measuring the development of a knowledge-based economy at the state level. Such approach completely excludes the entrepreneurial level, and it does not allow to consider and analyze the complex elements of the knowledge economy that contribute to the development of enterprises. Taken into account that the GDP is formed just by business entities, and the knowledge carrier is human capital, it is necessary to study the influence of knowledge on the productivity of human capital.

A review of the latest sources of researches and publications. Nowadays, there are a rather large number of qualitative indicators that allow society to analyze and compare the conditions under which knowledge, the knowledge society and the knowledge economy in a whole develop. These are indicators proposed by various international organizations, including UNESCO, Institute for Statistics, Eurostat, World Bank Institute, OECD, International Telecommunication Union, etc. [1, c.48]

Since 2004, the World Bank has been implementing the long-term program "Knowledge for Development" (K4D) which is aimed to support of using of knowledge as a source of sustainable development.

According to the program, two summary indexes were developed – the Knowledge Economy Index (KEI) and the Knowledge Index (KI). The Knowledge Economy Index is a complex indicator, is characterizing the level of development of a knowledge-based economy in countries and regions of the world. The knowledge index is a comprehensive economic indicator for assessing a country's ability to create, accept and disseminate knowledge. This indicate is characterizes the potential of a particular country or region relative to the knowledge economy. It is calculated as the average of three indices: the education index, the innovation index and the information technology and communications index.

Also, no less important, the research and systematization of the indicators of science and engineering, Science & Engineering Indicators (SEI), carried out by the independent agency of the US government in the field of science and technology development of the National Science Foundation (NSF) [2].

As we see, among the proposed indicators, no one studies knowledge at the entrepreneurial level. All these indicators have a national nature and allow us to assess the potential of the state in a whole. But only the production enterprises with their unique scientific environment allow to create, develop and stimulate the knowledge economy on a national scale. Thus, the level of knowledge influence on the development of an individual business entity remains outside the scope of research. At the enterprise level, labor productivity can be used as an assessment of the use of knowledge.

The first studies of labor productivity are given in the works by such well-known scientists as G. Becker, J. M. Keynes, J. S. Mill, W. Petty, D. Riccardo, A. Smith, J. B. Sei, L. Thurow, I. Fisher, T. Schultz, J. Schumpeter and others. Modern studies of the economy of labor are presented in the works by D. Bossort, S. Brew, M. Gunderson, P. Doukins, S. Kuznets, K. McConnell, A. Ries, V. Rudel, D. Sapsford, R. Smith, T. Strombeck, Z. Tzanatos, D. Khamermesh, K. Filer, R. Elliott, R. Erenberg and others. The question of assessing the productivity of intellectual work is given in the works by Ukrainian scientists: Hotelos U., Butnik-Severskyi A., Hieiets V., Humeniuk Yuю, Doronina A., Libanova O., Milevskyi S., Porokhnii V., Skripnichenko M., Fedulova L. and others.

Despite a large number of studies in this direction, the issues of assessing the knowledge potential and the productivity of human capital in the enterprise haven't still disclosed.

Formulation of the problem. The main tasks of the research are: to analyze the structural elements of the production enterprise and to identify the place of "origin" the development of knowledge; to study the process of formation and management of knowledge in the enterprise; to reveal the influence of knowledge on the efficiency of production; to consider the structural elements of the "economical science linkage" (ESL) indicator for assess its impact on the productivity of human capital.

Main material and results. Accentuation of attention and development of the research on the way of creating the indicator will allow to take into account and also qualitatively reflect the level of knowledge and scientific competence of the enterprise, and will help to represent the influence of knowledge on labor productivity. This approach discloses the enterprise as an economic system that allows to classify equipment and human resources and will show the relationship between intellectual capital and the economic science intensity of the enterprise.

The paper [3] considers labor productivity as an integrated factor in the development of knowledge-based economic systems. Any enterprise can be considered as an economic system, an important component of which is the structural and innovation system. The main task of this system is a constant orientation to the development not only of business as a whole, but also to stimulate the process of creating intellectual capital on the basis of human resources in order to ensure the preservation, concentration of all knowledge on the production of goods and services, management technologies.

Any enterprise is a complex organizational and production mechanism. Nowaday the solution of the problem of improving production is based on the system approach, it becomes necessary to develop the theoretical foundations of production systems, which in turn will help to clarify the essence of their technological, organizational, economic and social interrelations, to find effective methods for identifying the patterns of their functioning and development [4].

Production systems are artificially organized systems. The elements of systems are grouped so that each can function according to the principles and rules inherent only to a certain group of elements that are part of the corresponding structure of the system. The processes, which occur there, are connecting with transformation of objects of labor into a useful product. For the normal passage of such a process, it is necessary: firstly, to connect means and objects of labor, personal and material elements, and to find the optimal proportions of all components, in other words, to form an industrial structure; secondly, to manage them, that is, to create an organizational structure for managing the system; and, thirdly, constantly provide the production process (its personal and material elements) by conditions of successful functioning, that is, create the infrastructure of the production system [5, c.183].

Consider the general structure of a large manufacturing enterprise, where the most complete represent the structure elements of enterprise management functions (Figure 1).

With a reduction in the scale of the production enterprise, some units are aggregated, which reduces the number of elements, but all the previous functions remain and, in the integrated form, move to aggregated units.

As we see, the process of formation and development of knowledge begins with the services of the chief engineer, which includes the departments of design, technology, research, standardization and technical control, new technology, information systems and technologies. The important role in forming the potential of knowledge is played by the management unit for personnel and social issues. The Personnel Search and Training Department are responsible for collecting, educating and developing highly intelligent human capital.

Control block	Departments	Workshops
Director of operations	Industrial	Harvesting (machining) Assembly production Central workshop (if necessary)
Services of Chief Engineer	Designer	
	Technological	Instrumental
	Scientific research	Experimental
	Standardization and technical control	Measurement equipment and non-standard equipment
	New technology	Central Laboratory
	Information systems and technologies	
Economic cervices	Accounting	
	Planned and economic	
	Financial	
	Labor organizations and wages	
Commercial department	Logistics	Transport
	Marketing	Warehouses
	Co-operation	
Chief Power Engineer	Chief Power Engineer	Energetic
Chief Mechanical Engineer	Chief Mechanical Engineer	Repair
Department of Personnel and Social Affairs	Human Resources Department	
	Training of Personnel	

- Built by the author on the basis of research of structures of large industrial enterprises

Fig. 1. General structure of production enterprise

The result of intellectual work is intellectual capital. The enterprise can accumulate its own intellectual capital and / or attract external intellectual capital through any objects of intellectual property rights in the form of patents, technologies, as well as in high-tech equipment.

Thus, the following conditions arise for raising labor productivity in an enterprise by using intellectual capital:

– qualitative selection of personnel with knowledge of the technological process of production (conformity of education to activity);

– effective work to improve the skills of employees;

– conducting trainings in the sphere of work organization in a team;

– stimulating the formation of their own intellectual capital in the form of objects of intellectual property rights;

– acquisition and implementation of intellectual property rights;

– searching and introduction of new technologies, new equipment.

Consequently, the formation of the enterprise's knowledge potential is ensured by a combination of three components which are in constant interaction. There are the latest technologies, high qualification of employees and the ability to conduct the latest research and design work.

In order to measure and analyze the knowledge of the enterprise, in the process of the research, it was proposed to introduce a new economic category "economical science linkage". As noted in previous works, the very meaning of the category "science linkage" should determine the degree of technological progress in the enterprise; characterize the specificity of labor activity, due to technological features of production.

In turn, the "economical science linkage" is an indicator that can display in a good quality the scale of the influence of the science intensity of the enterprise on its production efficiency by increasing profits. That is, how effective were the measures to increase competitiveness through measures to establish new equipment, the introduction of new technologies and the development of skills of employees.

The concept of "economical science linkage" across the enterprise encompasses clearly defined groups of factors. They include: human resources, enterprise assets, intellectual work. Let's consider each factor separately.

It should be recognized that in the modern scientific environment there is no single-mindedness in the interpretation of the term "human resources". In retrospect, the scientific term "human resources" is associated with the loss of relevance of the categories "labor resources" and "personnel", and its spread is conditioned by the development of the theory of human capital [6, c.468].

Staff development requires to use of specific activities aimed at developing and enhancing its knowledge, capabilities and behavioral aspects, which should be taken into account when choosing a personnel strategy, a justify human resources policy, implemented in personnel development projects using modern methods and mechanisms related to competitiveness issues [7].

Competitiveness is formed as an integral indicator of the qualities at the expense of which a particular employee is the best in a particular position from the point of view of the organization, and at the expense of which the organization gives him an advantage. Therefore, the personnel are the "mover" of any enterprise. Without the human factor, the effective functioning of the organization is impossible. Without a qualified specialist, no firm is able to achieve its goal [8, c.222]

The increase in efficiency and productivity of personnel depends on the existing qualification of the employee (Figure 2). Thus, the administration is obliged to objectively evaluate and analyze the basic priorities of the employee in accordance with his qualifications and be guided by these tools to increase labor productivity.

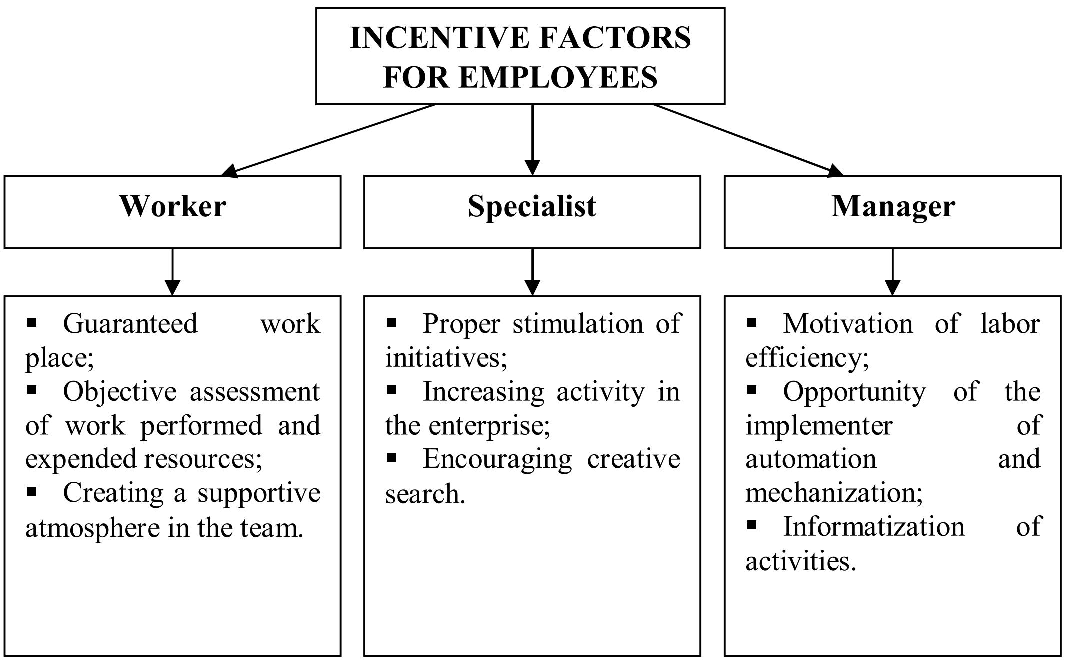


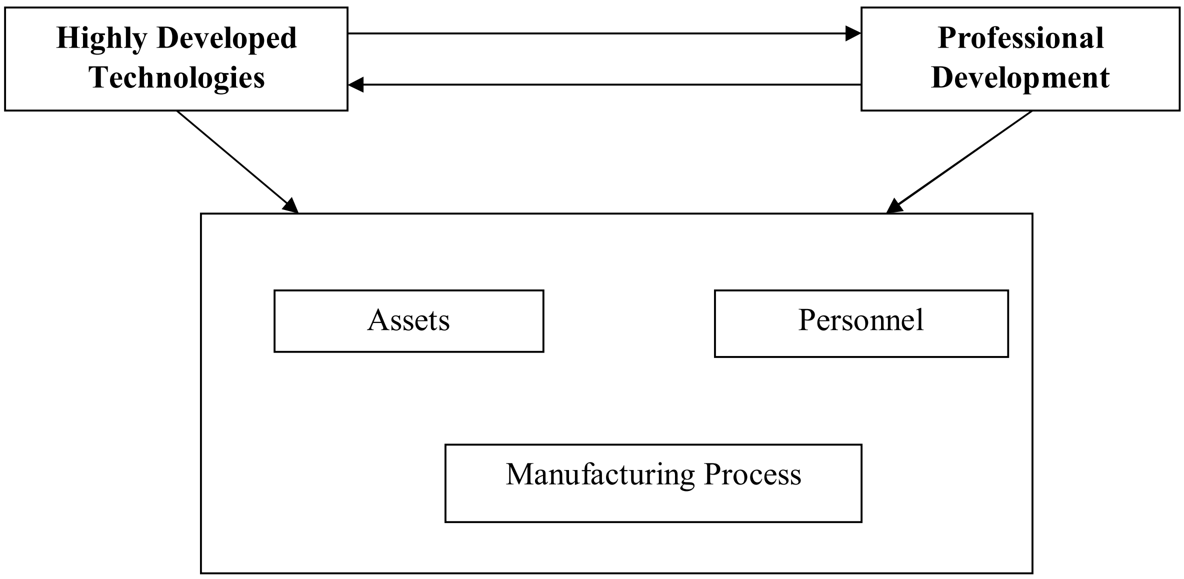
Fig. 2. Impact tools for the skill level [9, c.73]

The main task of enterprise managers is to ensure its desired level of competitiveness by motivating staff for training, retraining and upgrading skills and self-development. The development of human resources will ensure the identification of the personal potential of the employee and will enable the use the unique knowledge to improve the current state of the enterprise, through the implementation of scientific projects [10, c.180].

The next component is assets, which combines material and nonmaterial assets, their structure, means and opportunities to use with aim to generate income. Material assets are formalized in the form of fixed assets. In the scientific literature there is a large number of works devoted to the question of considering this concept. Analysis of these definitions of the concept of "fixed assets" allows us to state that the majority of authors, when disclosing the essence of this category, focus on such key criteria for recognition of fixed assets as: materiality of destination (material form; contained for the purpose of using them in the production process, delivery of goods, provision of services, leasing to others or for the implementation of administrative or socio-cultural functions); term of useful use (more than a year or an operational cycle, if it is more than a year) [11].

Thus, the definition of the "fixed assets" concept at the enterprise reflects the main factors of the formation of the "economic science intensity". It's about the equipment that exists in the enterprise.

In the conditions of constant market competition and the struggle for high technology production, there should be a kind of equipment turnover at the enterprises that ensures the updating of the technological capacity of the enterprise (Figure 3).



* Formed by the author

Fig. 3. Upgrading the technological capability of the enterprise

Thus, the rapid development of the high-tech sphere allows us to constantly develop and create new equipment, which, in turn, encourages entrepreneurs to buy and install it. Due to the appearance of the new technologies at the enterprise, the personnel must constantly develop, pass courses of the professional development, which is, spread their knowledge with the purpose of effective use of the acquired technologies. Thus, any enterprise is in a constant process of attracting knowledge, which is formed from the latest equipment. But to determine the economic science, it is necessary to classify all the equipment that exists in the enterprise.

In general, the equipment can be classified according to the three approaches:

- by the year of output;
- by the depreciation;
- in the presence of microprocessor control.

According to the year of output, the equipment can be outdated, modern and high-tech. But approach to the classification according to the depreciation can be found in the analysis of the company's balance sheet. Microprocessor technology, which can be built into the equipment, allows for software control of technological processes. The presence of microprocessor technology makes it possible to integrate knowledge into equipment.

Intangible assets are accumulated own or borrowed intellectual capital, which is formalized in the form of various objects of intellectual property law.

The Research and Advanced Development allows to form your own intellectual capital. The introduction these results allows combining new equipment, the latest technologies to ensure the production of high-tech products, or significantly affect the economic performance of the production process. Such method provides an improvement in the quality of the product of production with a reduction in production costs.

All this provides an increase in the indicator of "economical science linkage" and contributes to:

– the increasing of production scales by expanding the ability to process large amounts of data;
– the increasing the amount of knowledge obtained and the possibility of their classification;
– the creation of new opportunities for further scientific and industrial development;
– reduce the participation of unskilled labor in the production process;
– the attracting of new investments;
– increase the competitiveness of the enterprise.

Conclusions. According to the results of the study was offer the indicator of "economical science linkage" can be used to assess the knowledge potential of any enterprise and the analysis of its components which can reveal ways to increase the potential of knowledge and its commercialization.

The indicator of the "economical science linkage" unites three groups of factors: human capital, its assets and forms, on the one hand, for forming new intellectual capital, and on the other hand, for the use of acquired intellectual and gaining competitive advantages.

Further research can be conducted to formalize the factors and determine the economic-mathematical model of the dependence of the indicator of "economical science linkage".

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УДК 330.341.1
JEL C52; C61

Литвин Катерина Валентинівна, аспірантка. Запорізький національний технічний університет**. Економічна наукомісткість як оцінка знаннєвого потенціалу продуктивності людського капіталу на підприємстві.** Розвиток економіки, що заснована на знаннях, набуває поширення у всьому світі. Знання стають вагомим фактором інноваційного розвитку. Але сучасна наукова спільнота активну увагу приділяє процесу виміру розвитку знаннємісткої економіки на державному рівні.

На сьогодні існує доволі велика кількість якісних показників, що дозволяють суспільству аналізувати, порівнювати умови, за яких розвиваються знання, суспільство знань та економіка знань у цілому. Йдеться про показники, запропоновані різноманітними міжнародними організаціями, серед яких Інститут статистики ЮНЕСКО, Євростат, Інститут Світового банку, ОЕСР, Міжнародний союз електрозв'язку та ін.

Головними завданнями дослідження є: проаналізувати структурні елементи виробничого підприємства та виявити місце «зародження» та розвитку знань; дослідити процес формування та управління знаннями на підприємстві; виявити вплив знань на ефективність виробництва; розглянути структурні елементи показника «економічної наукомісткості» (ЕН) для оцінки його впливу на продуктивність людського капіталу.

За результатами дослідження запропоновано показник «економічної наукомісткості», який може використовуватись для оцінки знаннєвого потенціалу будь-якого підприємства, а аналіз його складових дозволить виявити шляхи підвищення знаннєвого потенціалу та його комерціалізації.

Показник «економічної наукомісткості» поєднує три групи факторів: людський капітал, активи та форми їх поєднання з одного боку для формування нового інтелектуального капіталу, а з іншого для використання набутого інтелектуального та отримання конкурентних переваг.

Подальші дослідження можуть проводитись для формалізації факторів і визначення економіко-математичної моделі залежності показника «економічної наукомісткості».

Ключові слова: економіка знань, продуктивність праці, людський капітал, інтелектуальна праця, нові технології, інтелектуальна власність.

УДК 330.341.1
JEL C52; C61

Lytvyn Kateryna, Zaporizhzhia National Technical University. **Economic Scientific Quality as The Knowledge Assessment of Human Capital Productivity at The Enterprise.** The issues of the influence of knowledge on the productivity of labor of the enterprise's human capital are considered. The necessity of applying the new indicator "economic science intensity" for determining the level of use of knowledge at the enterprise, the potential of knowledge of the enterprise and determining ways to increase labor productivity by raising the potential of knowledge is substantiated. A structural analysis of the organization of the enterprise is carried out. There are identified the departments that are most connected with the use and accumulation of knowledge. The rationale for choosing the factors that affect the indicator "economic science" is presented.

Keywords: knowledge economy, labor productivity, human capital, intellectual labor, new technologies, intellectual property.

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JEL C52; C61

Литвин Катерина Валентиновна, аспирантка, Запорожский национальный технический университет. **Экономическая наукоемкость как оценка потенциала знаний в продуктивности человеческого капитала на предприятии.** Рассматрено вопросы влияния знаний на продуктивность труда человеческого капитала предприятия. Обоснована необходимость применения нового показателя «экономическая наукоемкость» для определения уровня использования знаний на предприятии, потенциала знаний предприятия и определения путей повышения продуктивности труда за счет повышения потенциала знаний. Определено подразделения, которые наиболее связаны с использованием и накоплением знаний. Представлено обоснование выбора факторов, которые влияют на показатель «экономическая наукоемкость».

Ключевые слова: экономика знаний, продуктивность труда, человеческий капитал, интелектуальный труд, новые технологии, интелектуальная собственность.

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EFFICIENCY OF PROJECT MANAGEMENT OF THE ENTERPRISE DEVELOPMENT UNDER CURRENT ECONOMIC CONDITIONS

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Introduction. Modern conditions of economic activity, intensive level of development of economic relations, technologies and society in general require application of progressive actions in the management, based on the use of the latest information and communication technologies and, and which significantly can increase the importance of studying the effectiveness of enterprise project management in modern economic conditions to determine the strategy of its behavior and more effective management decisions for its success, requiring a proper scientific support.

After all, the effective management of enterprise development projects is intended to provide a sustainability of any business entity, achieving its goals and success in implementing its development strategy. Therefore, the relevance of the study is based on the fact that the economic, technical, technological and social changes that are taking place in society today substantially increase the significance of the study of the effectiveness of enterprise project management.

An overview of the latest sources of researches and publications. The methodological and practical aspects of the topic were reflected in the writings by Dovhan L., Mohonko H., Malyk I., Mykhailovska O., Onyshchenko V., Rach V., Rososhanska A., Medvedieva O. The founders of the modern theory of project management were A. Fayol, F. Taylor. However, considering the constant changes in all spheres of economic activity, this issue remains relevant and insufficiently researched.

The purpose of the article is to study the methodological and practical aspects of improving the management of enterprise development projects in modern economic conditions. The achievement of this goal involves solving such problems as studying the concept of «project», analyzing the peculiarities of enterprise project management in modern economic conditions, deepening theoretical aspects regarding the effectiveness of project management development, identifying factors for improving the management of enterprise development projects. The substantiation of the key points and their conclusions were made on the basis of the method of analysis of scientific and periodical literature, the analysis of statistical information and the synthetic method (development of recommendations for improving the management of enterprise development projects).

Basic material and results.

The concept of «project» is a basic concept in the management of project activities and can be interpreted differently in various studies, models and standards, taking into account various aspects. The variety of interpretations of the concept «project» indicates the ambiguity of authors' approaches to its definition, which necessitates their comprehension, analysis and generalization. Let's consider some of them, which are shown in the table. 1:

Table 1

Interpretation of the concept «project» [generalized by the author]

Author	Approach
1	2
Project Management Institute (USA)	The project is a specific task with relevant output data and desirable results (goals) that determine the way to solve it [1].
Dovhan L., Mohonko H, Malyk I.	The project is a set of purposeful, consistently time-oriented, one-time, complex and irregularly repeating actions (measures or works), aimed at achieving the final result in the limited resources and the timing of their beginning and completion [3, p. 9].
Mykhailovska O.	The project is a unique set of processes focused on time, resources and quality requirements, aimed at creating a new value [5].
Onyshchenko V.	The project – a set aimed at achieving a specific unique result of interconnected activities, operations and work, which require high costs of time and resources [6, p. 85].
Rach V., Rossoshanska O., Medvedieva O.	The project is a temporary activity for creating value, due to the unique property of the project product in the framework of the mission of the socio-economic system [7, p. 18].
International Project Management Association (IPM, Competence Baseline Version 2.0.)	A project is a measure characterized by the principle uniqueness of the conditions of its activities such as goals, tasks, time, costs, qualitative characteristics and other conditions, and differs from other similar measures by the specific design organization [4].

So, summarizing all the terms above, we make our own definition of the term «project». The project is a collection of interconnected processes of purposeful activity, limited in time, resources of a unique character and aimed at achieving the effect (economic, social or any other).

In the framework of this study, it is proposed to consider the project as a complex system, that is, a complex of interrelated measures, where the input, having the appropriate security (resources), turns to the output for the finished result – a unique product or service (Fig. 1).

For the «project» system, the input is a specific need or goal (new); the output is the satisfaction of the emerging need (unique).

From the data of Fig.1, we observe that the novelty and uniqueness of the project activity differ from the operational one.

The project is formed under the influence of various factors that have a direct impact on the process of transformation: the specifics of the organization, the range of consumers, the market situation, the size of the organization, the conditions of management, etc. Maintenance of the project takes place at the expense of the project team, experience, knowledge, availability of resources, etc.).

Considering the many-sided concept of «project», based on the definition of this concept, we can formulate the concept of «project development enterprise».

Enterprise Development Project – a set of focused processes, which is a tool for improving the efficiency of the enterprise and occurring in order to achieve positive changes, determined by qualitative and quantitative characteristics.

Project management of enterprise development is a unity of integrated approaches, methods and ways of project activity management, aimed at achieving the strategy of enterprise development, the greatest efficiency and obtaining the necessary results.

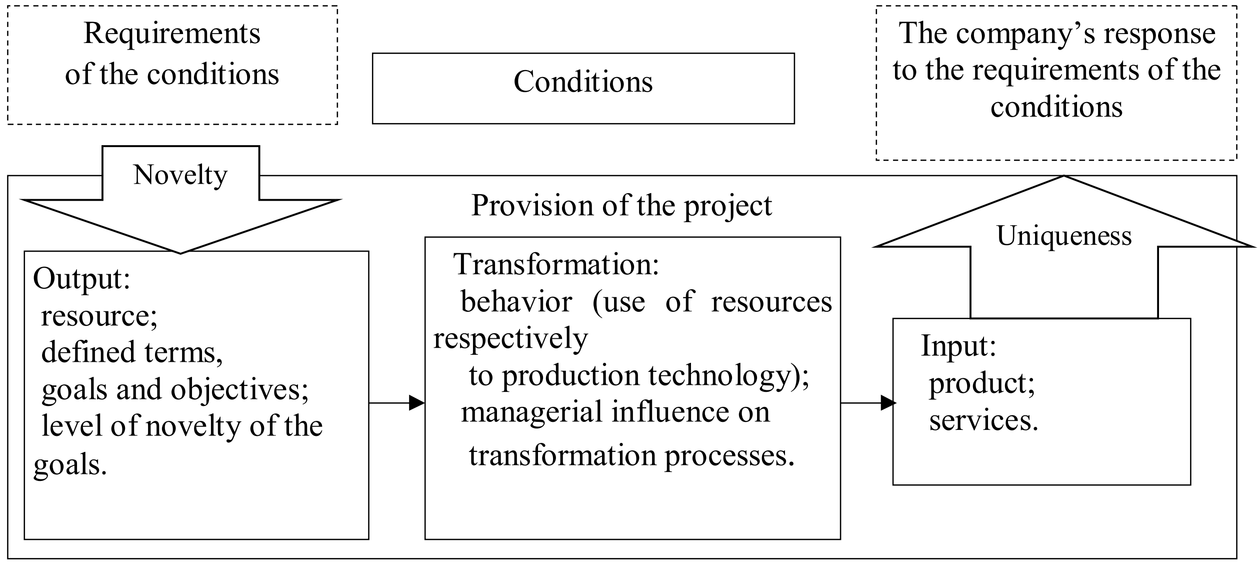

Fig. 1. Project in terms of system approach [generalized by author]

Therefore, the management of enterprise development projects is intended to ensure the efficient and rational organization of the activities of any business entity and aimed at creating favorable conditions (technical, economic, psychological) for the functioning of enterprises and organizations, and at achieving their success. Taking this into consideration, the study of the theory and practice of project management in the modern business environment is relevant in Ukraine for both manufacturing and service enterprises. After all, the project activity of enterprises in the current market conditions is characterized by the need to orient the scientific, technical, operational and commercial activities of the enterprise to take into account market requirements and consumer needs. Since the project management approach is relatively new for domestic enterprises. In spite of this, domestic enterprises still do not effectively use the project activity in practice. Enterprises do not have a single mechanism for identifying consistent stages of enterprise project management, resulting in a low operational efficiency of projects, inefficient use of limited resources, maximal costs and low quality. At present, the Ukrainian approach to management is prevalent among Ukrainian enterprises, which is characterized by the repetition of production processes, seasonality of works, and certain criteria for the effectiveness of management.

The project management system of domestic enterprises is at the initial stage of its development and has a practical nature. Although they fulfill the organization of the project activity, they do not have a special department, which is required for effective management of project activities and development projects, in particular.

Since it is determined that the project activity at the domestic enterprises is at an initial stage, we will define some of the reasons for the insufficient development of this practice in Ukraine:

- the absence of a professional project manager and project team in the enterprise;
- lack of skills to clearly understand the goals of enterprise development and to select the projects
- that allow them to achieve them (increasing costs for unnecessary projects, reducing quality);
- not fully take into account all project costs;
- fears of the company's management about the emergence of a high risk,
- the inability to detect and minimize them (due to lack of practical skills);
- ineffective time management of the project.

Studying the work on project management, it can be noted that the researchers distinguish between the effectiveness of management of development projects from the point of view of professional activities on such a project and the rational selection of the project team and its effective management.

The project department should be solely in charge of the analysis of all aspects of the project and the project development company, in particular. Therefore, in today's market conditions, the creation of a project department at domestic enterprises is a necessary and important part of the successful functioning. The organization of the project department at the enterprise includes: construction and condition of the management structure of the enterprise, sorting of the staff – specialists in the project activity of the relevant qualification, distribution of tasks among the employees, duties and responsibilities, ensuring appropriate conditions for efficient work of the staff of the project activity, ensuring the effective interaction of the project department and other departments of the enterprise.

Thus, in order to increase the effectiveness of project management and project activity management in general, it is proposed to add the director of the project activity to the management entity (if it does not exist at the enterprise), who will be in charge of the project planning department of the enterprise and selecting qualified staff, who must have the necessary knowledge, be responsible from the beginning of the project until it is completed. A mandatory step for improving the effectiveness of risk management in project activities in the project planning department of an enterprise should include a risk manager, or create a separate department for risk management in the organizational structure and expand the powers of a risk manager that will be able to respond not only to risk management in project activity, but also in the management of risks of innovation and investment activity or any other.

If the establishment of such department is not economically feasible for the enterprise or rather costly, implementation of the project process may be directly attributed to the Director General, Chief Accountant and Chief Engineer (Table 2).

Table 2

Participants' realization project of enterprise development [developed by the author]

Project Implementers	Project Implementers Functions
Director General of the enterprise	Fulfills the coordination function. Makes adjustments and control the implementation of the developed projects.
Chief Accountant of the enterprise	Gets the authority to decide on the appropriateness of financing a particular project, gives recommendations on the economic feasibility of the project, to coordinate with the technological departments.
Chief engineer of the enterprise	Gets the authority to make decisions the project, fulfills general management of the project activity, controls the procurement process, installing the equipment, coordinates documents with the relevant organizations and other supervisory bodies, coordinates the compliance of the schedules of the project, calculates the risks.

Consequently, in the absence of the possibility of creating a separate department of management of the project activity in the enterprise, in order to successfully implement the project of development of the enterprise, it is provided to create a special project group under the leadership of the Director General, which will include leading experts of the business entity and, if necessary, independent project finance experts.

A well-established algorithm for managing the project activity of the enterprise will help to effectively implement development projects (reflected in Fig. 2).

The role of the algorithm of effective management of enterprise development projects is a sequence of actions that determine the content and sequence of actions in any information-communicative, technological or organizational process. The process of project management development within the framework of the research is defined as a system of consistently implemented operations to perform operations in a certain order, which ultimately leads to the adoption of managerial decisions. The proposed algorithm is implemented not only through the organizational structure, but also by monitoring the adoption, support, and implementation of management decisions on the basis of methodological tools.

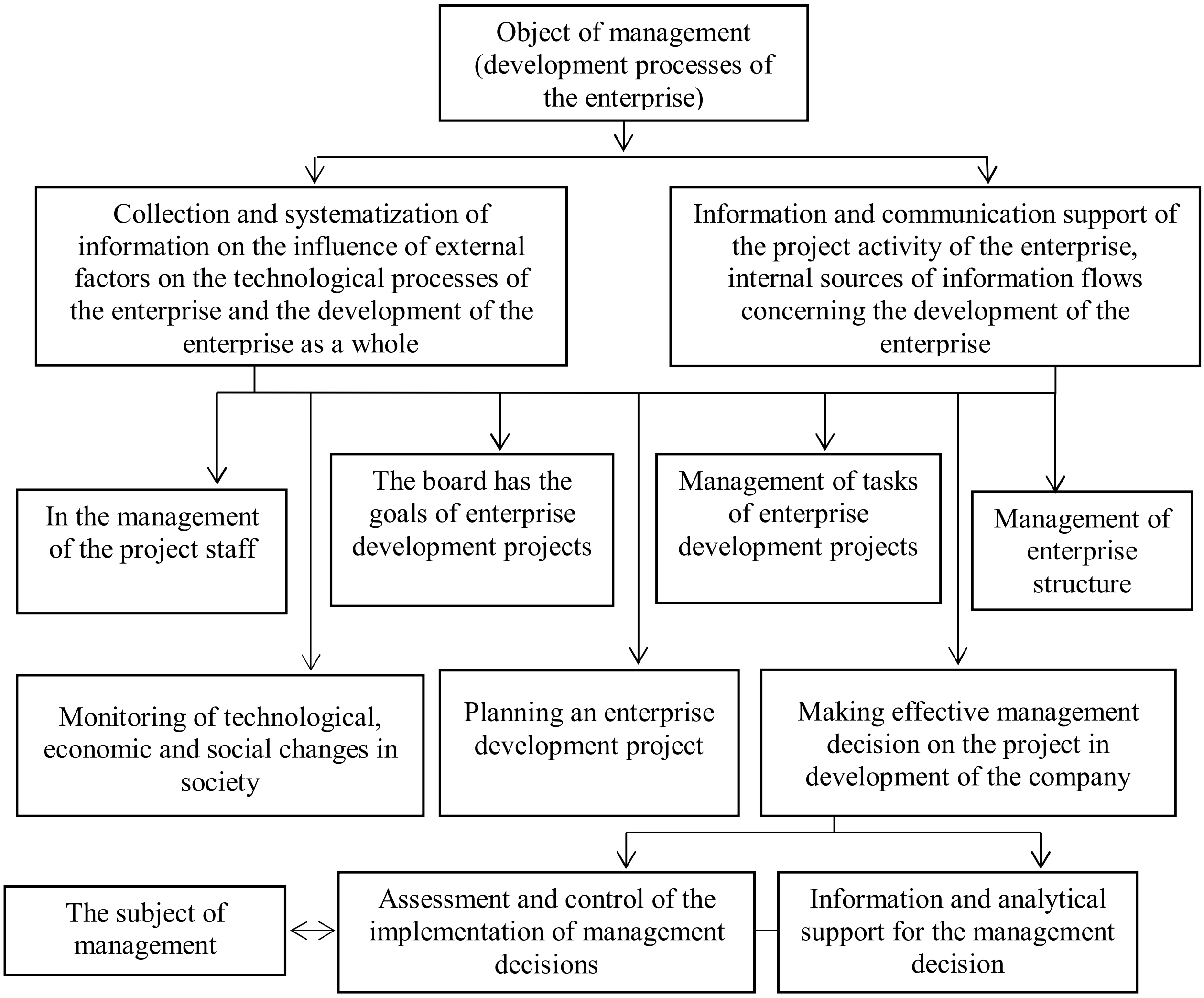

Fig. 2. The algorithm of enterprise control project management system [developed by the author]

Conclusion. The development of the project activity in the complex conditions of the competitive conditions and the associated process of formation of new economic relations has led to a new look at some theoretical aspects of the effective management of project activity of the enterprise, to critically rethink the problems that have arisen, to develop approaches adapted to the modern conditions of economic development. The article proposes theoretical-methodological and practical aspects of improving the efficiency of enterprise project management. With the help of the proposed support tool for making managerial decisions on project management, the enterprise will solve the problem of the effective functioning of the enterprise in modern economic conditions. The scientific novelty consists in generalization and improvement of the concept «project» and the introduction into the organizational structure of the enterprise for the effective management of the projects of development of the enterprise of the project group, which will be accompanied by the proposed algorithm of the enterprise development project management system.

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УДК 338.45 (477)

Гришко Володимир Васильович, доктор економічних наук, професор. **Кривенко Олена Георгіївна**, магістрант. Полтавський національний технічний університет імені Юрія Кондратюка. **Ефективність управління проектами розвитку підприємства в сучасних умовах господарювання.** Досліджено поняття «проект», проаналізовано особливості управління проектами розвитку підприємства в сучасних умовах господарювання, поглиблено теоретичні аспекти щодо ефективності управління проектами розвитку, виявлено чинники підвищення ефективності управління проектами розвитку підприємства. У рамках даного дослідження проект розглядається як складна система, тобто сукупність, взаємопов'язаних між собою, процесів цілеспрямованої діяльності, обмежених в часі, ресурсах та витратах, що мають унікальний характер та спрямовані на досягнення ефекту (економічного, соціального чи будь-якого іншого). Оскільки проектний підхід до розвитку в управлінні є відносно новим для вітчизняних підприємств, він ще недостатньо ефективно використовується на практиці. На сьогодні підприємства не мають єдиного механізму визначення послідовних етапів управління проектами розвитку підприємства, в результаті чого мають низьку оперативність виконання проектів, неефективно використовують обмежені ресурси, мають максимальні затрати та низький рівень якості. На сьогодні на українських підприємствах переважає операційний підхід до управління, який характеризується повторюваністю виробничих процесів, сезонністю робіт та певними критеріями ефективності управління. Тому основна увага в статті зосереджена на теоретико-методологічних та практичних аспектах підвищення ефективності управління проектами розвитку підприємства – у впровадженні в організаційну структуру підприємства проектної групи, що супроводжуватиметься запропонованим алгоритмом системи управління проектами розвитку підприємства.

Ключові слова: проект, проектна діяльність, проект розвитку підприємства, управління проектом розвитку підприємства.

УДК 338.45 (477)

Hryshko Volodymyr , Doctor of Sciences (Economics), Professor. **Kryvenko Olena** , master-student. Poltava National Technical Yuri Kondratyuk University. **Efficiency of Project Management of the Enterprise Development under Current Economic Conditions.** The concept of «project» is analyzed, peculiarities of management of projects of enterprise development in modern economic conditions are analyzed, in-depth theoretical aspects on the efficiency of management of development projects, factors of increase of management efficiency of enterprise development projects are revealed.

Keywords: project, project activity, enterprise development project, project management of enterprise development.

УДК 338.45 (477)

Гришко Владимир Васильевич, доктор экономических наук, профессор. **Кривенко Елена Георгиевна**, магистрант. Полтавский национальный технический университет имени Юрия Кондратюка. **Эффективность управления проэктами развития предприятия в современных условиях хозяйствования**. Исследовано понятие «проэкт», проанализированы особенности управления проэктами развития предприятия в современных условиях хозяйствования, углублены теоретические аспекты по эффективности управления проэктами развития, выявлены факторы повышения эффективности управления проэктами развития предприятия.

Ключевые слова: проэкт, проэктная деятельность, проэкт развития предприятия, управление проэктом развития предприятия.

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FEATURES OF THE APPLICATION OF DIGITAL STRATEGY AND CUSTOMER JOURNEY MAPPING TO PROMOTE ORGANIC PRODUCTS

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Introduction. Application of marketing strategies, that significantly impact the enterprises' competitiveness, is among the main conditions for the successful development of modern markets for organic products. The choice of tools for product promotion essentially depends on the company's priority direction sand makes available resources effective at all levels in socio-economic activity. Insecure methods can cause wrong actions towards company's leadership on the market. Therefore, choosing marketing strategies correctly contributes to the financial stability and relevance of the products among consumers. The choice completely depends on the compliance of promotional practices with the operating conditions for market constituent elements.

The popularity of organic products is growing worldwide, and society is now increasingly focusing on how the production impacts on the environment and human body. Products that are manufactured without pollutants and pesticides contribute to the restoration and conservation of natural resources, gaining leadership on the market by creating the image of an environmentally friendly brand.

Digital strategy and customer travel are best suited for promoting organic products on the market. This marketing approach is aimed at creating and distributing valuable, relevant and consistent content to attract and retain a well-defined audience and, ultimately, attract lucrative actions of the customer. Long-term strategies which focus on building strong relationships with the target audience, providing them with high-quality content, increase company's profitability.

An overview of recent research and publication sources. Such researchers as T. Dudar [1], O. Moroz,V. Andrushenko [2], H. Shpak [3], H. Shtrichun [4] and others revealed issues on the market research, management and promotion of organic products. Marketing support for organic production distribution had been analyzed and features of the organic production development had been explored in their works. However, many problems remain unexamined. The issue on the combination of marketing strategies and IT technologies to promote organic products is still valid.

Problem statement. The purpose of the article is to study the application of digital strategy and customer journey to promote organic products.

The main material and results. The deepening in international processes on the markets converts them into the prevailing directions of the world economy development, where environmental production is playing its part. The organic products market is forming under the influence of internal and external factors. Internal factors for the dynamic growth of demand for organic products are caused by an increase in the living standard. External factors have led to theinternational market growth and the social interest.

Digital strategy for product promotion is considered as a combination of digital capabilities that give market edges to the company. The creation of competitive products is based on its assessment and the optimal strategy development.

Customer Journey Mapping is a marketing technology that simplifies communication with customers and makes communication strategy more effective and coherent.

To increase sales of organic products, companies need to apply such digital-tools as: performance, programmatic and advertising on social networks. To start the programmatic advertising, it is required to set up the system correctly and determine clearly the audience aimed at it. Often one programmatic advertising is not enough, and other tools need to be connected. Digital-strategy answers this particular question: what to do on the Internet to achieve the goal.

Digital strategy helps to put analytics and metrics tools in a natural sequence: CPC (Cost Per Click), CPA (Cost Per Action), CPO (Cost Per Order), CTR (Click Through Ratio), ROI (return of investment).

Digital-strategy is a clear plan, which tools and messages optimally promote the company on the Internet. More than 4% of the world GDP is generated by online sales; in the UK this figure is to up 8% [5, p. 143].

Digital marketing is a general term used to outline targeted and interactive marketing for goods and services that uses digital technology to attract potential customers and retain them as consumers. The main tasks of digital marketing are to promote the brand and increase sales through various techniques [6].

IAB Europe's 2017 Ad ExBenchmark report shows that the European digital advertising market grew by 13.2% last year due to social, mobile and video investments. Continuing growth means that the market has doubled in 5 years from 24.8 billion € in 2012 to 48 billion € in 2017.

As of March 2018, 57% of population on the average, using digital gadgets through multi-platforms, is accessing online content through their mobile devices (phones and tablets), 18% and 25% use computers, according to comScore. This data is illustrated on Fig. 1

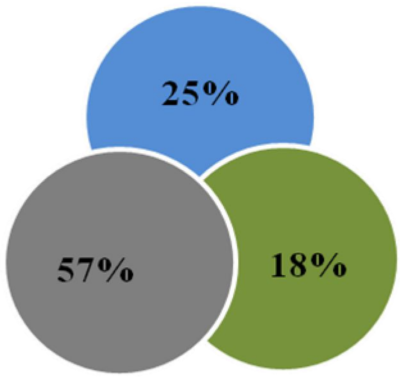

Fig.1. Segmentation of digital segments

Source: compiled by the author on the basis of data [7]

The importance of cross-platform audience is increasing by the fact that the average consumer has between three and four devices and regularly switches between them, browses posts and adds information.

As a result, 91% of agencies and 83% of advertisers claim that assessment in media has crucial significance. The priority for investments attraction of advertising brands in digital channel is that digital marketing can work in combination with other media to make advertising companies attracting more investment in digital advertising.

To assess work in different media, standardized indicators are required in order to make meaningful comparisons. Compared to 2017, in 2018 year, a larger proportion of respondents identified the substitution of online audience definitions and demographic segments (such as age, income, etc.) and those ones used in other media; an audience is a key aspect in attracting brand advertising to online channels: 79% of advertisers, 84% of agencies and 77% of publishers have done it in 2018, while in 2017 they accounted for 74%, 80% and 78%, respectively.

The marketing strategy to promote organic products should not be limited to the tools; it must solve the problem in the most effective way. In order to identify the main tools, it is required to have background knowledge on how the consumer behaves, how and when the influence must take place and the result of his every contact with the brand.

Only a mix of all digital tools can provide the maximum effect from advertising campaigns for organic products. Traditionally, digital tools are divided into four groups, which are illustrated in Fig. 2.

Performance: SEO Contextual advertising CPA-networks/lead generation Targeted advertising Programmatic Retargeting	CRM: E-mail distribution SMS distribution Work on instant messengers SMM
Branding: Video POSmaterials Native advertising	DigitalPR: Advertisement by thought leaders Content generation

Fig. 2. Digital tools

Source: developed by the authors

The company clearly defines its goals and indicators by knowing the audience and understanding the positions of competitors. Then communication channels and effective tools for transmitting information to the audience are choosing. The outcome of the strategy development is a step-by-step action plan for the planning horizon.

Goals should be setting on the generally accepted methodology - SMART.

SMART / SMARTER is amnemonic abbreviation used by management and project management to determine goals and set objectives. Paul J. Meyer was the first who mentioned this term in his work in 1965 [8].

Specific. For example, to increase net profits of the company by 12%, reaching 5,000 $ a month.

Measurable. For example, the company's net income is 5,000 $ a month, or an increase in company profits by 12% in comparison with the past year.

Achievable. The way the goal will be achieved and the possibility to realize it. For example, to increase net profit of the company to 5,000 $ a month by adding to the number of customers and increasing in the cost for services provided.

Relevant. Performing tasks will help to achieve goals. For example, an increase in the value of the services provided may, on the contrary, reduce the company's revenues.

Time-bound is a temporal term. By when should we achieve our goals? For example, to increase the company's profit to $ 5,000 per month for half a year.

Web analytics system serves as a basis for companies in the digital environment. It is difficult to overestimate its role. First, strategic goals are monitored through web-analytics system, and not only by the result, but also during implementing the specific marketing company. In the case of significant deviations, remedial action will be taken on time. Secondly, the great potential for collecting and analyzing data on consumers and their behavior allows to fine-tune marketing settings and achieve better results.

Thus, the most successful digital-strategy is based on Customer journey mapping and lines dozens of tools up into a single logical chain.

Customer Journey Mapping is a marketing technology that simplifies communication with customers and makes communication strategy more effective and coherent [9].

Customer journey mapping is an illustration, mapping of interaction cycle of the brand with the consumer. Within this map, we can explore and digitize the journey of a potential client: what questions does he ask himself, the channels he is looking for information and how marketing specialists can influence his decisions, emotions, impressions and satisfaction from "communicating" with the brand. Customer journey mapping is illustrated in fig. 3.

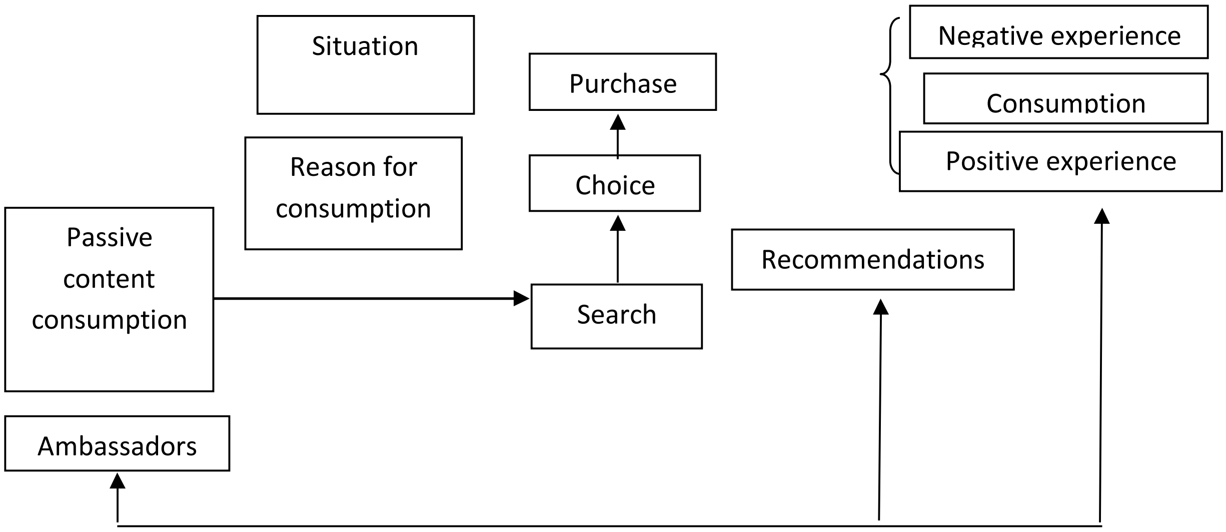

Fig. 3.Stages for customer journey mapping

Source : compiled by the author on the basis of data [9]

Each step of Customer journey mapping is a separate element to research. The AIDA (Awareness, Interest, Desire, Action), a well-known marketing formula, successfully describes the process of moving a client to purchase, so it can be applied to CJM. This formula can even be supplemented, since after the action comes, perhaps the most difficult stage –to maintain loyalty (Loyalty). Awareness is the beginning. The client understands what he needs, but does not know where to get it. For example, he enters" organic products" into the search engine and gets to your site. It is important here to understand the way customer finds out about your company and to identify entry points.

Interest. For example, you make consumer on the site interested with the help of the correct descriptions of product that answer most of the questions. It is necessary to develop a set of measures for each group of buyers. For example, chat will be a useful for most customers, where the producer and nutritionists will respond to customer questions.

Desire. The customer has already determined what he needs. It is crucial for the company at this stage to draw attention to itself in a convenient way: a call, a letter, an advertising mailing. Native advertising can be used in mail distribution as an element of digital strategy.

Native ads or "natural advertising" is an advertising that harmoniously fits into the medium of non-advertisement content. In 2016, native advertising was the most popular one in the world, and this tendency will last at least until 2021. Such a forecast was made by Director General of the Native Advertising Institute, Jasper Laursen. [10]

According to analysts, display native advertising will be the main part of advertising revenue, including ads between paragraphs of texts on the editions' sites. Revenue from this format will grow by 17% by 2021 and reach 36 billion $. Native video advertising will become the main trigger for growth, especially in social networks.

Currently, there are eight types of placement in the social network:

1. Facebook news feed on computers and mobile devices. The following can be applied for organic products: publishing stories of mothers and pregnant women who consume exclusively organic products and, therefore, use them in the diet for their children. It is accompanied by recipes and photos. At the same time,

reader finds out that modern mothers prefer organic products of a certain company, since it is exclusively located onan environmentally friendly area and does not use any harmful substances.

Facebook allowed feedback on advertisers. Negative feedback can lead to a denial to place brand advertising, therefore, content for publishing should be chosen carefully.

Facebook shows advertisements launched by the companies to users. Now, going on Facebook, users will be able to see what advertising is being launched by the organization. Thus, the social network wants to increase the transparency of advertising.

Facebook collects such users' data: contacts, SMS history, camera usage, names and types of files on a disk, installed applications, purchases on other sites, mouse movements, battery status of mobile devices, visited pages on social networks.

Facebook announced new features for video editions. The new functionality allows companies to broadcast games with multiple choice questions. This is a great opportunity to interact with consumers for companies that produce organic products. An interactive game where consumers answer the questions and get discounts.

Due to the fact that Facebook added a paid subscription function in groups. Direct line with the administrator, access to closed content and a special nametag make the company page more unique. Premium customers will have access to limited content.

2. Instant articles are an option for AMP-pages that accelerate the download of content on mobile phones. They are aimed at publishers, blogs, the media and other companies whose products are publications and text content.

3. Inserts into video are video clips. Places where organic products are grown, from planting to consumption, can be demonstrated on videos.

4. Advertising on the right column. Displayed on desktops only.

5. Instagram. Setting advertisements to appear on the news feed or in the stories. Optimal placement of links to advertising:

- link to the homepage. To lead the consumer to the home page directly is the easiest, but not the most effective method. If you tell about a particular product, the user will not find it in the assortment of the site; if the attention is not focused on the product / collection, then finding a news hook for the post is difficult, but simply saying "Look, what a cool shop" will not bring many conversions. Telling "just about the shop" can be justified only if it has just entered the market and brand has not been represented in the country yet (or has been in a limited retail network); if it is a brand of one product (supplement with the calculation of pollution level in the products). In other cases - the larger range the shop has, the fewer conversion from switching to page is.

- link to the product. Even if the consumer switched to the link for just one item, and added much more to the cart (even excluding the first product), he will receive remuneration for all purchases, since the system sees: there was a transition from your account, and it does not matter what product had been bought; the very fact of attracting a customer must be paid. Make a review on a particular product is easy, but is it good enough to make money on it? Particular product or service must be offered to a client in such cases: it is presented as an exclusive one (for example, a new organic product presented abroad only and in the just one local retailer you are advertising); the goods are truly trendy (smoothie made exclusively from organic products that are promoted by the stars, is available in the organic segment); the product is unique by its nature (organic granola is made from cereals grown in an environmentally friendly area). It is also worthwhile to choose either products with a rather high average check, or inexpensive but popular one, which will increase turnover.

- link to a discount, promotional action or special offer. Advertisers can post special links, by transition of which the user will receive a discount or a nice bonus (free delivery, gift, etc.). Sometimes promo code is used instead of link; it must be entered in a special field when making an order.

6. Audience Network. It allows advertisers to place campaigns outside the Facebook and reach the audience of mobile apps, mobile websites, instant articles and video sites.

7. Advertising in Messenger. Advertisement will be displayed on the main page of the Messenger mobile app.

8. Promotional messages. This type of placement allows to engage people who are already texting with the company on Messenger.

Action. The consumer decides to buy. This is the most enjoyable stage, but it is momentous to make the process simple and convenient.

Loyalty is a set of events that will help buyer to enjoy your products and services. Here content can vary: educational videos, webinars, mailings. For example, you have an eco-hotel and its website. The site has a convenient room reservation, geo-location and contacts. But in addition, create a blog with a tour around the hotel's neighborhoods, tips on making an organic menu on holiday and other useful pieces of advice. A site which many users regularly visit before every trip to the hotel with an aim to be well informed on new trends in the world of organic.

The cost of the total digital advertising in Europe in 2017 amounted to 48.0 billion Euro 13.2% from 42.5 billion Euros in 2016. In the twelve years from 2006 to 2017, the market had increased by 41.3 billion Euros, and over the past 5 years it has doubled.

Digital marketing uses digital tactics and channels to connect with consumers on the Internet, where they spend most of their time. From the web site to online assets, branding in a business (digital advertising, e-marketing, online brochures), there is a range of tactics that falls into the concept of "digital marketing". Each digital marketing company supports the overall goals of the firm. Depending on the purpose of the marketing strategy, market specialists can apply different elements of the digital strategy.

The digital strategy consists of:

1. Brief;
2. Analytics;
3. Communications' development;
4. Tactics for each instrument;
5. Define KPI.

Marketing or business goals of the firm are determined at the briefing stage. The goal is divided into communicative and media ones during strategy development. For example, "Passive content consumption" stage, customer - organic food company. The marketing goal is to create knowledge and the need for a product. The communication goal is to show a solution to health problems through this product. The media target is to cover narrow segments of the TA.

Next, analytics in three directions is carrying out:

1. Study the audience (Who is the target audience? How TA chooses a product? What is the attitude to the brand?);
2. Market research (At what stage the market is? What do the competitors do? How much is the contact with the TA?);
3. Studying points of contact with the brand (How does the user see the brand? How effective is the brand advertisement?).

At the analytic stage, we divided the TA of organic products' companies into four segments that are interested in organic products:

1. To support and improve health;
2.As a result of fashion trends to popularize their own image;
3. To save the environment from pollution;
4. Vegetarians
5. Schools and institutions of preschool education.

It is important to explore all the places where brand is represented. Site, social networks, digests. To determine where to the customer should be led; what we will talk about. We chose landing page on the Internet: a site or a group in the social network. To develop a new creative concept or adapting the advertising campaign to the current one. To determine the stages for interaction with the consumer, and the stages outside our work.

We choose certain tools. For example, the consumer opens the search engines. We can work with him through SEO and contextual advertising. We divide the target audience into segments, define a key message for the desired audience, and develop interaction mechanism with a user.

Then, KPI must be must installed for each stage and target tree has to be built. For example, change in consumer behavior can be divided in the steps of Customer journey. We formulate in advance desired consumer behavior (of a certain TA) as a result of an advertising campaign.

Two types of KPIs:

- tactical, that demonstrate correctness of tactical media planning (metrics - reach, CPT, CPC, CPV, CPA) ;

- strategic that show reaching goals (metrics: Brand Lift, ROI, CAC, LTV).

As a result of the strategy development we have flowchart (shows the distribution of budgets between tools and periods) and an activation card (shows where we lead the consumer to and correspondent tools).

Afterwards, the strategy implementation starts: media planning, setting up a data collection system (there is a need to think in advance what and how we will measure) and launching an advertising campaign. We evaluate tactical KPI and give recommendations for further tactical planning every month. After the end of the advertising campaign, the strategic KPI announced at the start of the project, are analyzed. Later, we formulate goals on the next period and develop a new communication.

Conclusions. Consequently, a marketing strategy based on portraits of the target audience and analysis of competitors, taking into account the goals of the enterprise, allows to achieve desired result in the most effective way.

Digital strategy is now the most effective and promising way to improve the company's competitiveness. A competently built digital strategy saves time and leads you to the goal set. At the same time, the goal can be both short-term and long-term.

It is important to take into account the periodic change of trends in digital strategies and the emergence of new technologies which may be necessary to work with.

Continue to update your site periodically and launch advertisements on different multimedia platforms. Create a company website; develop a content plan that will include organic product reviews, video publications recipes and production, answers to the most popular questions, information about the company, its technologies and employees.

Constantly updated content gives users more reasons to visit the site and stay in constant contact with the brand.

CJM organizes relationships with clients and helps to deliver the right content at the right time to them. The optimal result from CJM can be seen not earlier than six months after the card has been completed and work with it has begun. At the same time, after the initial assessment and reproduction of CJM, there is a need for constant correction: the needs of clients are changed, their needs are specified, the channels influence is measured, experiments with different types of content are conducted. Finally, the company continually improves products and services. After identifying the key steps, points of interaction, emotions and customer issues, coaching session can be conducted on an example of this one and opportunities for optimizing processes or their improvements can be identified.

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Б. Я. Кузняк, доктор економічних наук, професор. **І.В. Новицька**, викладач. **Е.О. Хаустова**, магістр. Полтавський національний технічний університет імені Юрія Кондратюка. **Особливості застосування digital - стратегії та customer journey mapping для просування органічної продукції**. Розглянуто та узагальнено маркетингові інструменти для просування органічної продукції на ринку. Digital - стратегія просування продукції розглядається як поєднання цифрових можливостей, які надають компанії переваги на ринку. Створення конкурентоздатної продукції виходить з її оцінки та розробки оптимальної стратегії. Проведено оцінку роботи цифрової реклами в різних засобах масової інформації. Надано визначення маркетингової технології, яка спрощує спілкування з клієнтами і робить комунікативну стратегію більш ефективною і цілісною, та карти циклу взаємодії бренду зі споживачем. Обґрунтовано переваги застосування digital - стратегії та customer journey, які сприяють збільшенню можливостей фірми у боротьбі за споживачів. Залежно від мети маркетингової стратегії встановлено різні елементи digital-стратегії, які найчастіше можуть застосовувати маркетологи. Визначено засоби, що охоплюють аудиторію мобільних додатків, веб-сайтів для мобільних пристроїв, моментальних статей і відео - сайтів. Проведено аналіз комплексу заходів, який допоможе покупцеві користуватися продуктами та послугами виробників органічної продукції із задоволенням. Установлено оптимальне розміщення посилань на рекламу в соціальних мережах за стратегією digital маркетингу. Проаналізовано цифрові тактики та канали для зв'язку зі споживачами за стратегією digital - маркетингу. Проведено аналітику в трьох напрямках: вивчення аудиторії; вивчення ринку; вивчення точок контакту з брендом. Визначено основні елементи даних стратегій, які вдосконалюють просування органічних продуктів на ринки. Запропоновано реалізацію стратегії: медіапланування, налаштування системи збору даних, запуск рекламної кампанії для виробників органічної продукції.

Ключові слова: маркетинг, маркетингова стратегія, органічна продукція, digital - стратегія, customer journey mapping.

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B. Kuzniak, Ph. D. in Economics, Professor at the Department of International Economics and Marketing. **I. Novytska**, Post-graduate student. **E. Khaustova**, Master. Poltava National Technical Yuri KondratyukUniversity. **Features of the Application of Digital Strategy and Customer Journey Mapping to Promote Organic Products**. The article considers and generalizes marketing tools for promotion of organic products on the market. The advantages of using digital strategy and customer journey, which help to increase the company's capabilities in the struggle for consumers, are substantiated. The main elements of these strategies are defined, which improve the promotion of organic products markets.

Keywords: marketing, marketing strategy, organic products, digital strategy, customer journey mapping.

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Б. Я. Кузняк, доктор экономических наук, профессор. **И.В. Новицкая**, преподаватель. **Е.О. Хаустова**, магистр. Полтавский национальный технический университет имени Юрия Кондратюка. **Особенности применения digital - стратегии и customer journey mapping для продвижения органической продукции**. Рассмотрены и обобщены маркетинговые инструменты для продвижения органической продукции на рынке. Обоснованы преимущества применения digital-стратегии и customer journey, которые способствуют увеличению возможностей фирмы в борьбе за потребителей. Определены основные элементы данных стратегий, которые совершенствуют продвижения органических продуктов на рынки.

Ключевые слова: маркетинг, маркетинговая стратегия, органическая продукция, digital - стратегия, customer journey mapping.

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SOCIAL AND ECONOMIC PROCESSES MANAGEMENT AT THE ENTERPRISE ON AN INNOVATIVE BASIS

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Introduction. Under the conditions of market economy and constant transformative processes which we can observe in Ukraine today there are more and more changing at the enterprises field. It works on the principles of economic independence, material interest in the results of economic and financial activity and material responsibility for these results.

The current situation of the Ukrainian economy determines the interaction of the business entity with its social environment as a priority factor in effective management. The prevailing in humanistic approach to management, the role of social utility of the organization creates prospects for the development of individual firms, industries and society as a whole.

External environment changes and the orientation of all spheres of life in the EU for domestic enterprises requires constantly new, more effective approaches for socio-economic processes managing at the enterprise, aimed at achieving and strengthening competitive advantages in the market and stable activity for the long time.

Overview of latest resources and publications. The scientific researches and practical developments by foreign and domestic scientists, such as T.A. Vasylieva, O.D. Godes, L.O. Horodetska, O.V. Karelina, L.O. Lihonenko, H. Pysarenko, O.A. Rudych, M.I. Inshyn, J. Harrington are worth of attention. The writings by these scholars highlight approaches to the interpretation of the essence of economic management of the enterprise and conceptual approaches to assessing the state and degree of development of social and labor relations.

Problem formulation. In the context of market economy and constant transformative processes which we can observe in Ukraine today there are more and more changing at the enterprises field. On the current day social and economy processes learning became more necessity than possibility so that's because of great developing of this sphere. The necessity to find new approaches to managing the socio-economic processes of the enterprise is conditioned by the growth of competition both in the domestic and foreign markets.

The purpose of scientific research is to study the management of socio-economic processes of the enterprise on an innovative basis.

Main material and results. In general, the process is called a consistent change of states or phenomena, which occurs logically; the course of development of something; the accumulation of successive actions, means aimed at achieving a certain result (result).

In general, socio-economic processes are a combination of economic and social processes of the formation and functioning of the socio-economic system, which characterize the dynamics of changes in its parameters at a certain level of management.

Economic (natural) processes are processes between man and nature that are carried out through means of labor in order to create material products of production processes, or intellectual products - information and innovation processes.

Social processes are processes of people-to-people relationship to ensure the production or purchase and consumption of products created.

The interaction of various processes leads to the formation of combined types: information-economic, production-economic, innovation-economic (in the field of natural processes), politico-economic, socio-economic and organizational-economic (in the field of social processes). The connection between natural and social processes mediates the processes of market and institutional regulation (Fig. 1) [16].

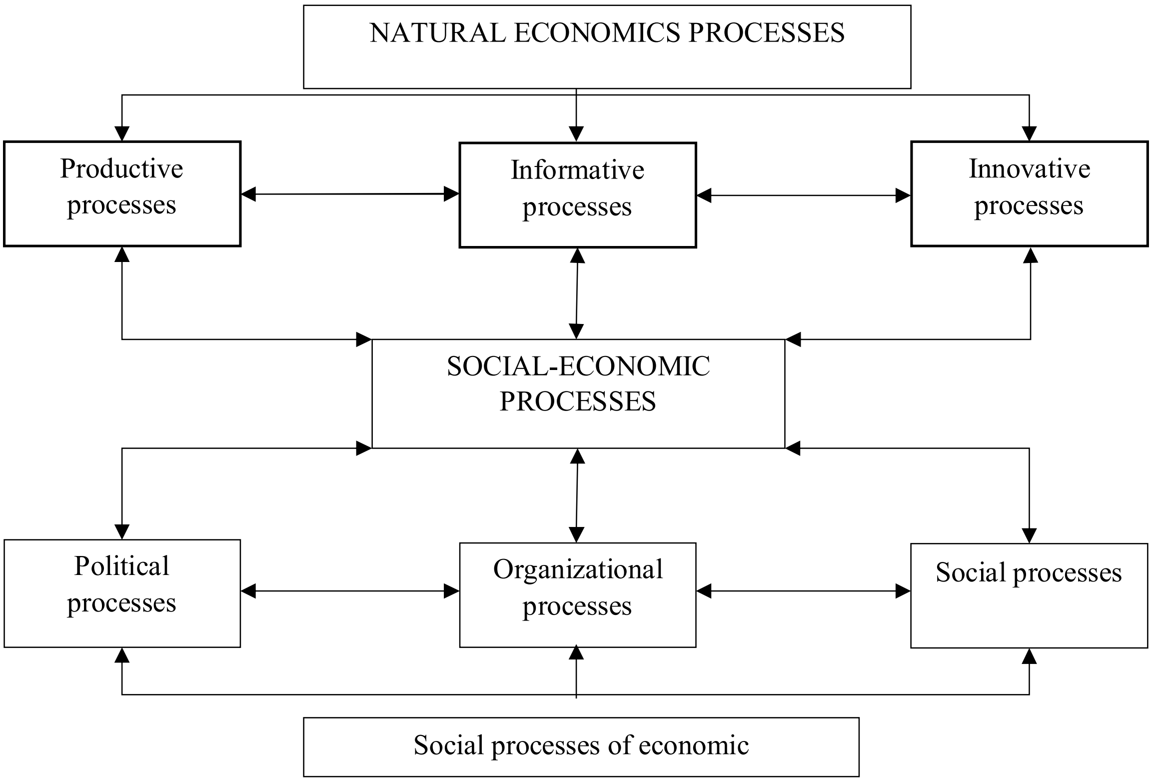

Fig. 1. Socio-economic processes and its interaction among another economic processes [16]

Before describing the specifics of the management of socio-economic processes at the enterprise, it is worth to describe the concept of the enterprise itself. Art. 62 of the Commercial Code of Ukraine states that an enterprise is an independent economic entity created by a competent authority of state power or a local self-government body or other entities meets social and personal needs through the systematic implementation of industrial, research, commercial, other economic activities in the manner prescribed by this Code and other laws [6].

Legislative definition implies that an enterprise is a complex structure consisting of processes that interact with each other to achieve the desired result (economic, organizational, social, marketing, logistics, etc.). Each process has a list of objects and needs specific managerial influence on each of them in order to achieve specific goals and objectives.

It should be noted that the subjects of management of socio-economic processes at the enterprise are a circle of people who are interested in exercising administrative influence on each of the specified objects and have the authority to implement it. Such subjects are the owners of the company, managers, top managers, experts in the economic sphere – financial and economic divisions. These subjects are professional, since the main purpose of their activities should be recognized implementation of a permanent management of socio-economic processes of the enterprise [12].

Social processes of the enterprise are the processes associated with satisfying the needs of staff, using their motivation, as well as the consistent change in the status of elements of the social system and its subsystems, social subject and object; forms of activation of the human factor in the enterprise activities (professional training and staff development, stimulating creative activity, maintaining a high level of safety, health protection, environmental protection, creating comfortable living conditions) [18].

It should be noted that the management of social processes of the company is aimed by achieving the following results:

1) the creation of a favorable social climate at the enterprise and the social coherence of all personnel;

2) improvement and formatting of the system of fundamental social values and social standards;

3) social programs that increase the investment attractiveness of the enterprise and strengthen its reputation;

4) the use of a social package, which is tangible or intangible remuneration issued by the employer to his employees, except for wages;

5) activity of enterprise in the social sphere, which is aimed at uniting efforts of all subjects of economic and managerial structures, all personnel for solving social problems [17].

In order to achieve such goals in the management of social processes at any enterprise, it is necessary to adhere to the norms of Ukrainian and foreign legislation. Thus, the normative basis for the implementation of such activities in Ukraine is the Labor Code, as well as the ILO Recommendations (International Labor Organization). These Recommendations highlight the fundamental principles of managing the workforce to create the right conditions and a favorable social climate in the enterprise.

The analysis of the ILO Recommendations makes it possible to assert the formation of a new system of social and labor relations in Ukraine that is adequate to a socially oriented market economy, which envisages ensuring freedom and human rights, human development, humanization and intellectualization of labor, stability and efficiency of employment, protection of the national labor market, decent work, proper social protection and social security [5].

At the same time, while implementing the management of social processes in the enterprise it must be guided by the values of corporate structures of countries with a developed market economy, which consists of recognizing the extraordinary role of the human factor and knowledge, encouraging the initiative of workers, solidarity and partnership in the relationship between management and subordinates, achieving high motivation to effective work.

For example, United States and France represent positive experience, while promoting social processes at enterprises, incentives in the form of wage-based personalization based on merit assessments are becoming more widespread. This kind of incentive for workers are follows: workers who have the same qualifications and positions in the same position, due to their natural abilities, seniority, target institutions, motives, and purpose, can achieve various results at work. These differences should be reflected in wages, which is achieved through differentiation of wages within the category [9].

Thus, employees are interested in the qualitative performance of their labor functions and, as a result, a company whose reputation is at a high level is attractive for investing.

It is also worth to be noted that in the organization of material incentives in foreign companies there are tangible innovations that are caused by a number of specific circumstances: globalization of the economy, increased competition in the markets, changes in the external and internal environment of firms and their structural divisions.

The social sphere of any organization can be represented by a set of factors of the internal and external social environment and its changes will form the necessity of innovation of the directions of social investments of the organization. The stage of experimental testing involves assessing the potential of the idea, determining the required amount of resources for its implementation and developing the necessary organizational model. To expand high-quality social services it is necessary require serious state support for social institutions that serve as the center for the development and implementation of innovative methods and technologies in working with different groups of the population. Sources of funding for innovation activities of such institutions can be both external and internal. External financing involves raising funds from the state, financial and credit organizations, individuals and non-financial organizations. Domestic sources of funding for innovative activities of social organizations may include a part of the organization's profit, part of depreciation, share capital, etc. The full or partial financing of innovative programs and projects on a competitive basis is also widespread at the expense of the regional budget; providing budget loans for the implementation of social innovation. Importance is the development and implementation in the activities of social services of legal documents that promote the development of innovation activities in the regions. At present, the process of innovation is well developed at the theoretical level, there are many models that describe the various aspects of the process of implementing innovation [7].

One of the most common methods of implementing innovations in the social sphere is the design method. The advantages of this method, experts call the opportunity to effectively achieve their goals in the specified parameters: terms, cost, quality, etc. However, when implementing innovations in the social sphere, it is necessary to take into account the peculiarities associated with the non-profit nature of the relationship.

The main objective of innovation in the social sphere of the enterprise is:

1) the formation of a balanced operation of the enterprise in an unstable economic environment;

2) development of organizational culture of the enterprise;

3) improving the quality of working life of staff at the expense of more fully meeting the needs of employees;

4) modernization of the system of social relations, both with employees of the enterprise, and with external actors of strategic interaction;

5) increasing the level of social responsibility of the enterprise, etc.

It is possible to distinguish the following areas of innovation in the social sphere of the enterprise:

1) introduction of advanced training and adaptation systems for personnel; improvement of social conditions of workers' lives, safety and health conditions;

2) development of technologies for controlling the behavior of employees of the enterprise;

3) formation of conditions for the development of creative thinking of the personnel of the enterprise;

4) development of the system of relations with subjects of external interaction;

5) improvement of processes and systems of management of social innovations of the enterprise;

6) improvement and creation of methods of management and leadership;

7) improvement of working atmosphere, motivation and informing systems, etc. [8].

Consequently, the problem of the management of social processes at the enterprise is not permanent and is still not resolved, since it is necessary to apply more and more new methods of stimulating employees to work with the help of material and non-material incentives, taking into account the specifics of national-cultural features of the country. It is a constant responsibility of management – to make the hired workers feel that they have the purpose of their own, and not alien goals.

It is necessary to pay attenton onthe human factor, to find a special approach to each employee, since in the conditions of significant mobility of workers, frequent changes in their jobs and high competition in the labor market for qualified specialists, the importance of the intangible component of motivation increases. An enterprise can easily use the scheme of material motivation of successful competitors and find out about the level of salaries in these companies, but creating a similar favorable and comfortable atmosphere always is impossible.

It is important for enterprises to implement not only of management of social, but also of economic processes. Thus, the subject of management of economic processes is the economic activity of the enterprise, which refers to the complex of various activities carried out by the enterprise – operational, marketing, logistics, financial, investment, etc.

Enterprises economic processes managing involve the achievement of the following results:

1) provision of financial resources of the current operational, monetary and investment activity of the enterprise;

2) searching of reserves of growth of incomes, profits and profitability of the enterprise;

3) ensuring the fulfillment of monetary obligations to business partners (suppliers, contractors, banks, insurance and investment companies, etc.), budget and motivated funds;

4) financial support of the industrial and social development of the enterprise;

5) control over the effective distribution and the motivated use of monetary resources, etc. [4].

Basing on the foregoing, it should be noted that the purpose of such management is to ensure coordination, coordination and general orientation of all these activities, harmonization of the whole spectrum of economic relations, which are formed during the process of carrying out this activity both within the enterprise and with agents of the environment.

Consequently, the objects of management of economic processes of the enterprise are:

1) results of economic activity;

2) economic resources are necessary for carrying out such activity (economic potential of the enterprise);

3) integral characteristics of the state in which the enterprise is located as a result of economic activity and the existing level of use of available resources (realization of economic potential) [12].

Based on the above list, objects of management of economic processes cover three interconnected planes (components) - productive, resourceful and evaluation. Each plane depends on and agrees with the other two, which makes it possible to define such a group as a holistic control object. Let's consider the separate components (planes) of the integral object of management of economic processes of the enterprise.

1. Results of the economic activity of the enterprise. They are formed as a result of different types of activities: operational, investment, financial, etc. Within these species, subspecies can be singled out, each with its own results. For example, in the operational part it is appropriate to consider as the separate objects of management of economic resources the results of production, marketing and marketing activities; in the financial management - the results of various types of financial transactions, as part of investment management - the results of investment activities in the field of real and financial investment, etc. Economic results of activity should be considered not only as volumetric characteristics, but also as financial results - the amount of profit or loss, which is formed as a result of the implementation of the type of activity.

2. Economic resources (economic potential). As part of the enterprise resources are distinguished by such varieties as material, labor, financial, and intangible. If the first three are the classical (traditional) list of resource groups of the enterprise – the objects of administrative effort, then in the conditions of transition to knowledge economy, competition strengthening, the need to form stable competitive advantages of priority importance as an object of economic management acquire intangible resources – knowledge, competencies, intangible assets (licenses, trademarks), etc. In the process of economic management not only is the management of the attraction and use of certain types of resources, but the targeted formation of their system and the creation of conditions for optimal use of the existing system of resources must be ensured. In order to characterize a purposefully formed set of resources, knowledge and competencies (intangible resources), in the modern economic literature, the term “economic potential" has become widespread and recognized, which makes it possible to consider the processes of formation and use of economic potential as an integrated object of economic management in the resource plane.

3. The economic condition of the enterprise. As you know, a state is an abstract term by which characterizes the existing values of a certain list of variable parameters of an object. The state describes the variable properties of an object that changes as a result of certain actions or events. Variable properties of economic processes in the enterprise should recognize such characteristics as: competitiveness; efficiency, solvency, liquidity, business activity, which collectively form the economic (financial-property, financial-economic) state; economic equilibrium, economic security, economic sustainability, economic viability (perspective) of the enterprise, etc.

Consequently, the management of the economic processes of the enterprise is a multifaceted and complex phenomenon, since it covers not only static elements but also dynamic ones. In this regard, in the context of the constant reformation of entrepreneurial activity, difficulties arise in implementing the management of economic processes at domestic enterprises.

There is a need to introduce effective methods for managing economic processes in the enterprise, taking into account the practice of foreign countries. In the realities of today, there is a problem of introducing financial control, which is the main tool for managing the economic processes of the enterprise. It is aimed at continuous monitoring of the effectiveness of the implementation of the basic long-term parameters provided by the strategic plans of the enterprise development and the timely correction of these indicators and/or the system of measures to achieve them, taking into account the change in the influence of factors of external and internal environment on the financial-economic activity of the enterprise, its profitability and market value [2].

Conclusions Thus, the efficiency and competitiveness of a company largely depends on the effectiveness of managing its activities. In many cases, increasing the efficiency of the enterprise is the result of improving its management. In today's conditions, increasing competition can be a guarantee of success only by continuously increasing the efficiency of the company's activity, which, in turn, requires continuous improvement of enterprise management. Therefore, it is necessary to pay considerable attention to the improvement of the management of the socio-economic processes of the enterprise, taking into account the experience of foreign countries. It has been established that the socio-economic processes of the enterprise are characterized by the dynamics of changes in the initial (incoming) and derivative (estimated) indicators of the effectiveness of the functioning of the socio-economic system by the level of use of existing production capacities and other resources, the competitiveness of products and volume of its production, profit and solvency, efficiency labor (including profitability criteria) and the level of its payment.

It is determined that in the practice of foreign entrepreneurs there are many methods for managing economic processes, however, the most common and effective method of controlling is determined. At the same time, one of the most common methods for managing social processes is the design method. Its main advantages are the ability to effectively achieve the goals in the framework of the given parameters: terms, cost, quality, etc.

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Христенко Олена Володимирівна, кандидат економічних наук, доцент. **Руденко Микола Олександрович**, магістрант. Полтавський національний технічний університет імені Ю. Кондратюка. **Управління соціально-економічними процесами підприємства на інноваційній основі**. Метою статті є дослідження управління соціально-економічними процесами підприємства на інноваційній основі. Реалії української економіки пріоритетним фактором ефективного господарювання визначають взаємодію господарюючого суб'єкта з його середовищем. Віддається перевага гуманістичному підходу в управлінні, зростає роль соціальної корисності організації, які створюють перспективи розвитку окремим фірмам, галузям і суспільству в цілому. Зміни у зовнішньому середовищі та орієнтація всіх сфер життєдіяльності на ЄС вимагають від вітчизняних підприємств постійного пошуку нових більш ефективних підходів до управління соціально-економічними процесами підприємства, спрямованих на досягнення і зміцнення конкурентних переваг на ринку і стабільну діяльність у довгостроковій перспективі. Установлено, що соціально-економічні процеси підприємства це сукупність економічних і соціальних процесів його формування і функціонування, що характеризують динаміку зміни параметрів підприємства. Соціально-економічні процеси підприємства характеризуються динамікою зміни початкових (вхідних) і похідних (розрахункових) показників ефективності функціонування соціально-економічної системи за рівнем використання наявних виробничих потужностей та інших ресурсів, конкурентоспроможності продукції та обсягу її виробництва, рівня прибутку і платоспроможності, ефективності праці (включаючи критеріъ прибутковості) і рівня його оплати. Суб'єктами управління соціально-економічними процесами на підприємстві є коло осіб, які зацікавлені в здійсненні управлінського впливу на кожен з певних об'єктів і мають повноваження для його здійснення. Такими суб'єктами виступають власники підприємства, керівники різних рівнів управління, а також працівники економічних і фінансово-економічних підрозділів. Фахівці економічної сфери є професійними суб'єктами, оскільки основним призначенням їх діяльності є здійснення на постійній основі управління соціально-економічними процесами підприємства. Визначено, що в практиці зарубіжних підприємців існує безліч методів здійснення управління економічними процесами, проте найбільш поширеним і дієвим визначається метод контролінгу. У той же час одним з найпоширеніших методів здійснення управління соціальними процесами є проектний метод. Його основними перевагами є можливість у рамках проекту ефективно досягати поставлених цілей в умовах заданих параметрів: термінів, вартості, якості і т.п.

Ключові слова: економічний потенціал, економічний процес, інновації, інноваційний процес, соціальна сфера, соціально-економічні процеси, конкурентоспроможність, підприємство, управління.

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Khrystenko Olena, PhD (Economics), Associate Professor, Department of Management and Logistics. **Rudenko Mykola**, Master-student of Department of Management and Logistics. Poltava National Technical Yuri Kondratyuk University. **Social and Economic Processes Management at the Enterprise on an Innovative Basis.** The essence of the concept of «socio-economic processes» is considered. The main tasks and features of management of social and economic processes at the domestic enterprises are highlighted. Effective methods of managing economic processes at the enterprise are determined (taking into account the practice of foreign countries). The peculiarities of management of socio-economic processes of the enterprise on the innovative basis are investigated.

Key words: economic potential, economic process, innovations, innovation process, social sphere, socio-economic processes, competitiveness, enterprise, management.

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Христенко Елена Владимировна, кандидат экономических наук, доцент. **Руденко Николай Александрович**, магистрант. Полтавский национальный технический университет имени Юрия Кондратюка. **Управление социально-экономическими процессами предприятия на инновационной основе.** Рассматрено сущность понятия «социально-экономические процессы». Выделено основные задачи и особенности управления социально-экономическими процессами на отечественных предприятиях. Определено эффективные методы управления экономическими процессами на предприятии (с учетом практики зарубежных стран). Исследовано особенности управления социально-экономическими процессами предприятия на инновационной основе.

Ключевые слова: экономический потенциал, экономический процесс, инновации, инновационный процесс, социальная сфера, социально-экономические процессы, конкурентоспособность, предпринимательство, менеджмент.

БУХГАЛТЕРСЬКИЙ ОБЛІК, АНАЛІЗ ТА АУДИТ

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FEATURES OF ACCOUNTING LIABILITY OF ENTERPRISES OF UKRAINE

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Formulation of the problem in general. Today in Ukraine the problem of ensuring financial stability and increasing the efficiency of economic activity of enterprises is of particular urgency. The financial condition of economic entities depends more on their solvency, the reduction of the amount of debt of the enterprise, and the implementation of obligations to creditors. During the development of economic relations, uncontrolled growth of payables becomes a widespread phenomenon at all levels of management. Subjects of economic activity couldn't timely and fully calculate their own obligations due to lack of funds and limited financial capacity. Under these economic conditions, support at an acceptable level of financial stability of a company that exists and develops in an unfavorable competitive environment depends on the timely receipt of funds from customers and the possibility of postponing payments on their short-term obligations. Over recent years, Ukrainian companies have seen a steady increase in their current indebtedness. Therefore, today the most important tasks, which should contribute to improving the financial condition of the enterprise, are the proper organization of accounting for current liabilities of the enterprise and their fair presentation in the financial statements. An additional stimulus to study the issues of reflecting current obligations in accounting and financial reporting are actively served by the processes of globalization and economic harmonization that are taking place at this time.

Analysis of recent researches and publications. The analysis of recent researches and publications shows that the significant contribution to the study of accounting for current obligations made works by such scientists: F.F. Butinets, S.F. Holov, N.V. Hoilo, I.P. Zhytna, H.H. Kireitsev,V.V. Laptev, V.V. Mushynskyi, I.V. Orlov, Ya.V. Sokolov, I.A. Tanchuk, N.M. Tkachenko and others.

Formulating the goals of the article (statement of the task). The purpose of the article is to substantiate the need for accounting and control of current liabilities in the enterprise in modern economic conditions.

Presentation of the main research material. In order to account for and control over current obligations, it is necessary first of all to find out the essence of this concept. The concept of «commitment» is versatile, so it needs to be considered from a legal, economic and accounting point of view.

Let's consider the interpretation of obligations in normative legal documents. Today the main normative documents governing the obligations in Ukraine are the Economic and Civil Codes. The methodological principles for the formation of information on obligations in accounting and financial reporting are defined by the Law of Ukraine «On Accounting and Financial Reporting in Ukraine», P(S)BO 1 «General Requirements to Financial Statements», P(S)BO 11 «Liabilities», P(S)BO 26 «Employee benefits», IAS 37 «Provisions, contingent liabilities and contingent assets», etc. In table 1 presents the interpretation of the concept of "obligation" in the legislative and regulatory documents.

Table 1

Definition of the notion of obligations in normative legal documents

№	Source	Definition
1	The Economic Code of Ukraine	According to Article 173 of the Economic Code of Ukraine recognizes the obligation that arises between a business entity and another party in a business relationship based on the grounds provided for in the code, by virtue of which one entity is obligated to teach a certain action of economic or managerial and economic character in favor another subject or refrain from certain actions, and another entity has the right to demand from the obliged party to fulfill its duty
2	The Civil Code of Ukraine	According to Article 509 of the Civil Code of Ukraine, the obligation is a relationship in which one party (the debtor) is obliged to act in favor of the other party (the creditor) in a certain act (to transfer the property, to pay money), and the creditor has the right to demand from the debtor fulfillment of his obligation
3	P(S)BO 1 «General Requirements to Financial Statements», P(S)BO 2 «Balance Sheet»	Commitment – an enterprise debt that arose as a result of past events and whose redemption is expected to lead to a reduction in the company's resources that embody economic benefits
4	Law of Ukraine «On Accounting and Financial Reporting in Ukraine»	Commitment – an enterprise debt that arose as a result of past events and whose redemption is expected to lead to a reduction in the company's resources that embody economic benefits j

Consequently, the notion of an obligation in accounting has a sign of an economic obligation, since it occurs between economic entities, as well as civil – exists in the form of arrears with individuals.

For proper accounting and control of current liabilities, enterprises need to properly classify them. Consider the classification of current liabilities of the enterprise (fig 1) [10].

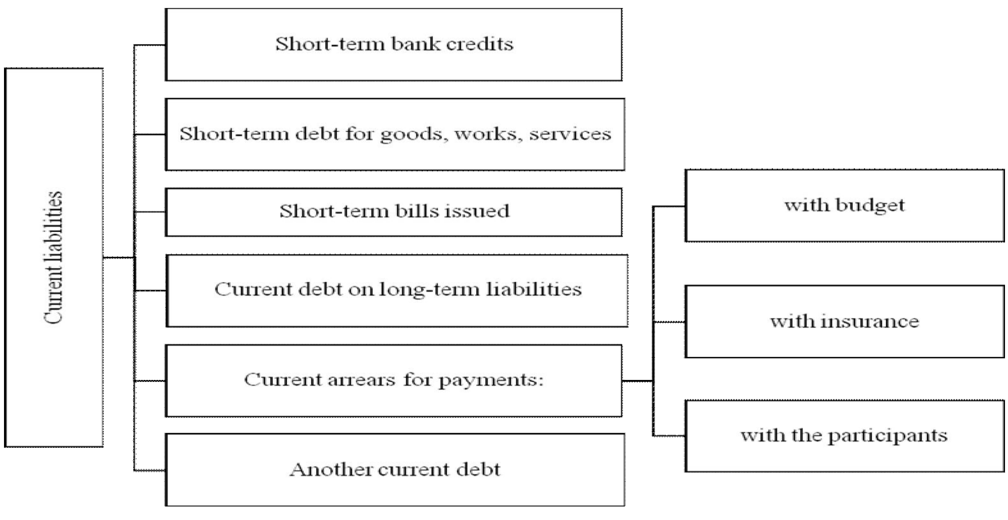

Fig. 1. Classification of current liabilities of the enterprise

At present, most Ukrainian enterprises have a significant share of current liabilities to the structure of attracted funds of the enterprise. Fig 2 shows the general dynamics of current liabilities of Ukrainian enterprises for 2015–2016. The most important of them is the following branches of economy (in millions, UAH):

– rural and fisheries1105991,9;
- industry1702316,0;
- construction225471,6;
- wholesale and retail trade; repair of motor vehicles and motorcycles 1543044,3;
- transport, warehousing, postal and courier activities 291396,4;
- temporary placement and organization of food 19374,5;
- information and telecommunications 86973,0;
- financial and insurance activities 357399,5;
- professional, scientific and technical activities296059,5;
- administrative and auxiliary services 83006,0;
- education930,8;
- health care and social assistance 5006,6;
- arts, sports, entertainment and recreation 14650,4;
- provision of other types of services 3726,3[3].

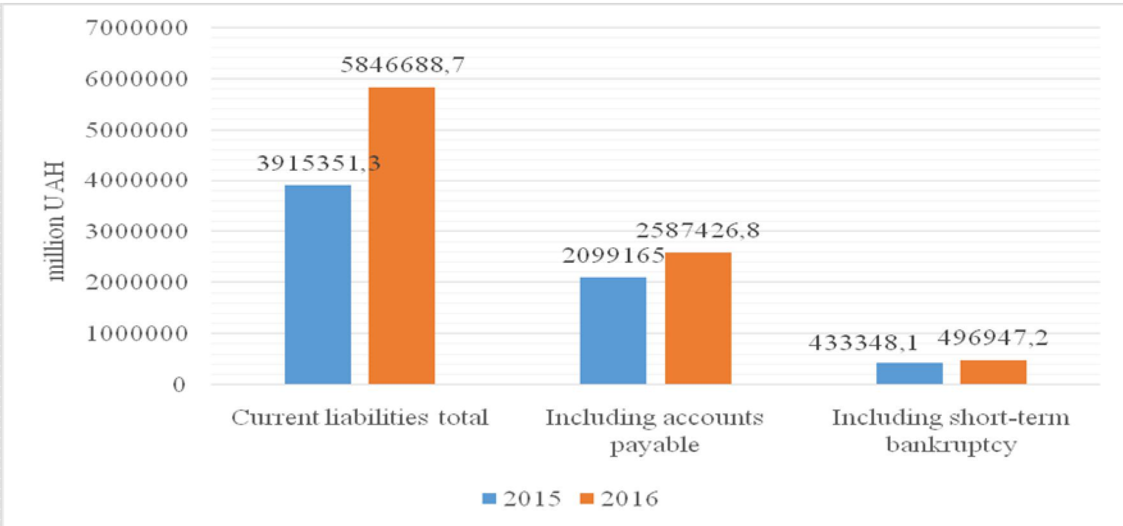

Fig. 2 Dynamics of current liabilities of enterprises for 2015-2016

A significant share of the liabilities of enterprises occupied by short-term loans from banks their share is (mln UAH):

- rural and fisheries172120,3;
- industry1042354,8;
- construction79404,6;
- wholesale and retail trade; repair of motor vehicles and motorcycles 795128,7;

- transport, warehousing, postal and courier activities 145076,6;
- temporary placement and organization of food 5800,5;
- information and telecommunications 34510,8;
- financial and insurance activities 39996,1;
- professional, scientific and technical activities101943,9;
- administrative and auxiliary services 29274,9;
- education384,6;
- health care and social assistance 2851,3;
- arts, sports, entertainment and recreation 4630,7;
- provision of other types of services 1032,0[3].

Thus, this graph gives an opportunity to say that the current obligations of the company have a tendency to increase every year. In the future, it can lead to a decline in the activity of enterprises, this is due to the instability of the Ukrainian economy. The largest share of commitments is in industries such as industry, agriculture and fisheries. Repayment of the obligation is carried out by:

– payment of money to the lender;

– shipment of finished goods, goods or services on account of the advance received from the buyer or in the order of offsetting the debt;

– transfer of obligations to corporate rights belonging to the lender (elements of capital), etc.

For more complete control over accounting of current obligations of enterprises it is necessary to compile and carry out their algorithm in order to prevent bankruptcy of the enterprise in the future.

The essence of the proposed algorithm consists in studying the structure of current liabilities, their turnover, determining the degree of solvency and liquidity of the enterprise, which are calculated on the basis of financial reporting data, as well as in the calculation of the limit amount of current liabilities under the influence of such factors as income, operating expenses, current assets of the enterprise. The algorithm for conducting an analysis of current liabilities in order to establish the solvency of an enterprise and prevent its bankruptcy is shown in Fig. 3.

The first and second stages of the analysis of current obligations are organizational, i.e., the direct definition of the object of analysis, the purpose, the task of analysis and the collection of information for its implementation. At the third, fourth and fifth stages, an analysis of the structure, turnover and coverage of current liabilities is performed. Next, determine the maximum amount of current liabilities that is acceptable for a particular enterprise. To do this, using a correlation-regression analysis, an economic-mathematical model for forecasting the company's ability to repay its current liabilities and avoid the possibility of its bankruptcy has been developed. The purpose of this study is to determine the impact of factors such as costs, revenues of the enterprise, the value of its current assets, on the level of current liabilities of the enterprise. If the actual amount of current liabilities for the analyzed period exceeds the resulting limit, the enterprise is considered insolvent and has a probability of bankruptcy.

Thus, the proposed algorithm for analyzing current obligations of the enterprise will allow them to monitor their accounting and make the right managerial decisions in order to prevent bankruptcy of the enterprise in the future. A clear organization and accounting technique will provide an opportunity to obtain objective information for the analysis and control of current obligations, which contributes to the effective formation, preparation and adoption of managerial decisions on the activities of the enterprise and maintaining their financial stability and solvency at a high level.

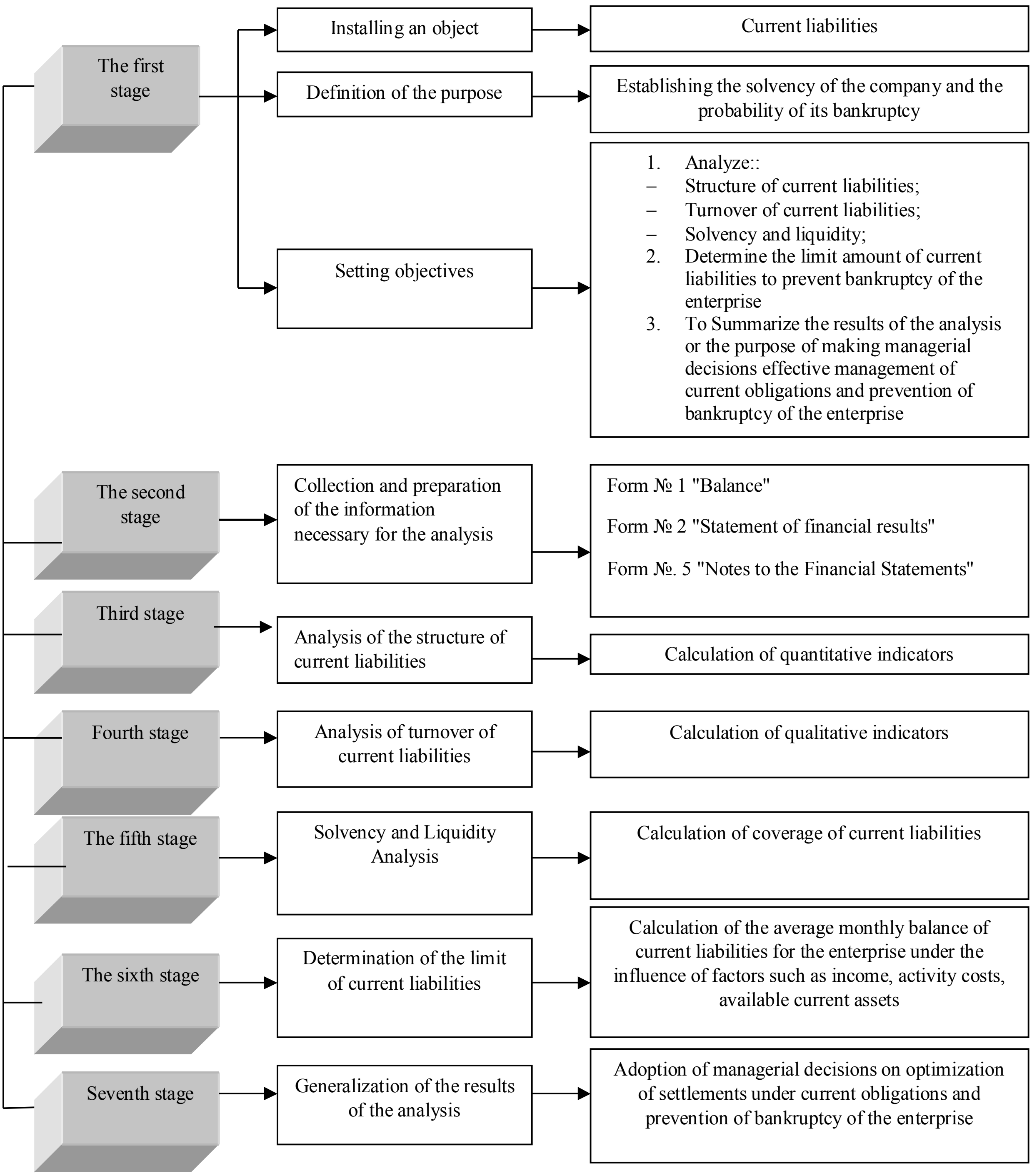

Fig. 3 Algorithm for conducting analysis of current liabilities

Conclusions. So, the organization of accounting for current liabilities of an enterprise should facilitate the provision of complete and reliable information on accounting and control of current obligations of the enterprise. For more complete control it is necessary to use non-financial statements of the enterprise, but to develop management accounting data in order to provide the company with complete and reliable information about the state of its borrowed funds, which will contribute to the timely payment of debts in the future.

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Лебедик Галина Володимирівна, кандидат економічних наук, доцент. **Яценко Віта Василівна**, магістрант. Полтавський національний технічний університет імені Юрія Кондратюка. **Особливості обліку поточних зобов'язань підприємств України.** Розглянуто економічну сутність поточних зобов'язань, розкрито їх роль і місце в бухгалтерському обліку та фінансовій звітності підприємства. Досліджено та узагальнено класифікацію поточних зобов'язань. Проаналізовано нормативну базу щодо визначення терміну зобов'язання у нормативно-правових документах. Побудовано алгоритм проведення аналізу поточних зобов'язань на підприємствах України з метою зменшення банкрутства. Проаналізовано динаміку поточних зобов'язань за період 2015 2016 рр., визначено найбільшу питому вагу поточних зобов'язань в галузях господарства. Проаналізовано частку кредиторської заборгованості на підприємствах. Визначено питому вагу короткострокових кредитів банків у галузях господарств України. Досліджено, що зобов'язання виникають як наслідок минулих подій, а саме після отримання товарів, робіт, послуг, авансу, а також нарахування заробітної плати, податків, зборів та ін. Зобов'язання вважаються поточними, якщо непередбачений строк їх погашення не перевищує 12 місяців із дати балансу. Визначено, що чітка організація і методика обліку нададуть можливість забезпечити отримання об'єктивної інформації для аналізу і контролю поточних зобов'язань, проведення яких сприяє ефективному формуванню, підготовці та прийняттю управлінських рішень щодо діяльності підприємства та підтриманню їхньої фінансової стійкості та платоспроможності на високому рівні.

Ключові слова: поточні зобов'язання, економічна суть, класифікація, короткострокові кредити, кредиторська заборгованість.

УДК: 657.1-027.512 (477)

H. Lebedyk, PhD in Economics. **V. Yatsenko**, Master-student. Poltava National Technical Yuri Kondratyuk University. **Features of accounting liability of enterprises of Ukraine**. The article considers the economic essence of current liabilities, discloses their role and place in the accounting and financial reporting of the enterprise. The classification of current liabilities is investigated and summarized. The normative base for determining the term of commitment in normative legal documents is analyzed. In the article an algorithm for carrying out the analysis of current liabilities at the enterprises of Ukraine in order to reduce bankruptcy is constructed. The dynamics of current liabilities for the period 2015-2016 is analyzed, and the largest share of current liabilities in the branches of the economy is determined. Also analyzed is the share of accounts payable at enterprises. The share of short-term loans of banks in the sectors of the economy of Ukraine is determined. The analysis of the relevant indicators is made on the basis of the state site of statistics of Ukraine. It was investigated that obligations arise as a consequence of past events, namely after receipt of goods, works, services, advances, as well as the calculation of wages, taxes, fees, etc. Liabilities are considered current if the unplanned period of their repayment does not exceed 12 months from the balance sheet date. According to the results of the study, it was concluded that current liabilities are used in analyzing the financial condition of an enterprise to determine its solvency and liquidity, and to a large extent affect the financial position of enterprises.

Keywords: current liabilities, economic essence, classification, short-term loans, accounts payable.

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Лебедик Галина Владимировна, кандидат экономических наук, доцент. **Яценко Вита Васильевна,** магистрант. Полтавский национальный технический университет имени Юрия Кондратюка. **Особенности учета текущих обязательств предприятий Украины.** Рассмотренв экономическая сущность текущих обязательств, раскрыта их роль и место в бухгалтерском учете и финансовой отчетности предприятия. Исследована и обобщена классификация текущих обязательств. Рассмотрено состояние и предложен алгоритм проведения анализа текущих обязательств с целью установления платежеспособности предприятия и предотвращения его банкротства.

Ключевые слова: текущие обязательства, экономическая суть, классификация, краткосрочные кредиты, кредиторская задолженность.