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ECONOMIC SCIENCES

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INTELLECTUAL CAPITAL OF ENTERPRISES OF THE AGRICULTURAL SECTOR: THEORETICAL FUNDAMENTALS OF RESEARCH

Abstarct.

Transformational flows in the modern economic environment can be confidently characterized as highly dynamic with accelerating rates at both micro and macro levels of economic systems. The pace of transformation is steadily increasing, making competition increasingly fierce and forcing businesses to adapt to new business conditions. Such changes in economic processes, connections and methods have resulted in the emergence of a new type of knowledge- and information-based economy. As a result, modern businesses are increasingly finding competitive advantages not in the efficiency of the use of material resources, as was the case before, but in the search for intellectual resources.

Keywords: *intellectual capital, agricultural sector, capital, management mechanism, innovation development, convergence development of systems, agricultural innovation system.*

INTRODUCTION

Integration into the world economic system has opened new horizons and opportunities for domestic agricultural enterprises. The flip side of the coin was fierce competition, which is virtually unfamiliar to industries that have operated in a planned economy for more than seventy years. Ukraine's economy is currently at the crossroads of choosing ways of further socio-economic development, which requires analysis of its own practice of systemic economic transformations in the context of studying the main directions of world economic development, adaptation of successful countries to the realities of the modern world market.

MATERIALS AND METHODS

Research on the nature of intellectual capital, its structure and its possibilities for effective use dates back to the second half of the twentieth century. Scientists such as E. Brooking, J. Galbraith, L. Edvinson, M. Malone, T. Stewart, and K.-E. Sweiby et al. have made a significant contribution to the development of the theory of intellectual capital. In Ukraine, O. Butnik-Siversky, O. Kendyukhov, O. Komlichenko, G. Kaletnik, S. Legenchuk, O. Litvinov, O. Strizhak, O. Sobko, A. Chukhno, O. Shkurupiy, O. Shpykulyak, V. Shcherbachenko and others were engaged in research of the questions connected with problems of intellectual capital. Their research is important and serves as a basis for the formation of a modern paradigm of functioning and development of intellectual capital of enterprises. However, the issues of developing an effective mechanism for managing the intellectual capital of enterprises operating in the agricultural sector of the domestic economy remain unresolved. The above-mentioned problematic issues led to the choice of topic and allowed to determine the purpose, object, subject and objectives of the study.

RESULTS

The traditional model of economic growth of industrialized countries has largely exhausted itself and cannot be offered to other countries as a model. The

current model of development and the corresponding type of production and consumption are not sustainable for developed countries and are not acceptable for developing countries [1]. In addition, "market transformations in the country's economy have radically changed the food security system, necessitating the formation of a new agricultural policy and its adaptation to European legislation, as well as the introduction of tactical and long-term strategic measures aimed at creating the necessary conditions for effective agri-food sector of the economy, formation of export potential of agricultural products, ensuring physical and economic availability of food, improving product quality, ensuring national food and environmental security and reorientation of the country's agricultural policy towards sustainable development "[2]

The processes of transformation of economic systems involve theoretical coverage not only of the general but also specific in their implementation. Obviously, any transformational processes in the economic sphere need scientific understanding, explanation and, as a consequence, the emergence of opportunities to improve the management of new processes, phenomena, formations in order to obtain a higher beneficial effect. The transition to a new stage of development of economic systems, to the so-called "knowledge economy", necessitates the analysis of a new order of functioning of economic systems based on the concept of information and knowledge as basic resources and sources of wealth [3, p. 123-129].

The basis of the modern economic paradigm is the concept of intellectual capital as a new terminological concept, which reflects the hitherto little-studied sphere of economic formations - intangible, intangible, but no less important. Thus, the expediency of clear identification of the "intangible" component of the capital of the enterprise is due to the need to manage it as one of the most important components of competitive advantage, value added and the value of the enterprise as a whole [4].

The growing attention to the concept of intellectual capital and intangible assets is associated with the growing importance of them in the operation of the enterprise and the expansion of opportunities for positive economic results. About 6-30% of the value of a successful company is accounted for by the assets reflected in the balance sheet, while everything else is intangible assets. If the latter play such an important role in shaping the value of the enterprise, it is necessary to build such management mechanisms that would focus on the most efficient use of so-called "intangible" assets, or intellectual capital.

World business experience indicates that the basis of wealth and competitiveness of modern economic systems is intellectual capital, which explains the increasing interest in its identification, evaluation and management. Empirical studies show a direct link between increased efforts to manage intellectual capital and productivity and the ability to innovate. In particular, as noted by M. Molodchyk [5, p. 7], increasing the intensity of efforts to manage intellectual capital by 1% leads to an increase in the company's ability to innovate by 4%, and productivity - by 3%. Thus, the feasibility of developing ways to improve the management of intellectual capital is obvious.

The concept of intellectual capital in the study of economics has emerged only recently - in the 1990s, although the background of some aspects of this issue can be found in the concepts and ideas of centuries ago. Today, the study of the functioning of intellectual capital has become a modern scientific field that is developing rapidly. One of the key aspects of this research was the formation of approaches to the quantification of intellectual capital. It is also worth noting that the quantitative assessment of intellectual capital has been developed from the very beginning with wide application - not only for knowledge-intensive enterprises, but also for all sectors of the economy.

The main reasons for the increase in the share of intellectual capital in the overall capital structure of the enterprise and the growing interest in intellectual capital by scientists, in our opinion, are the gradual approach to depletion of material and natural resources, increased competition and the need to create products with high added value. way to increase competitiveness, increase demand for high-tech products, etc. (Fig. 1)

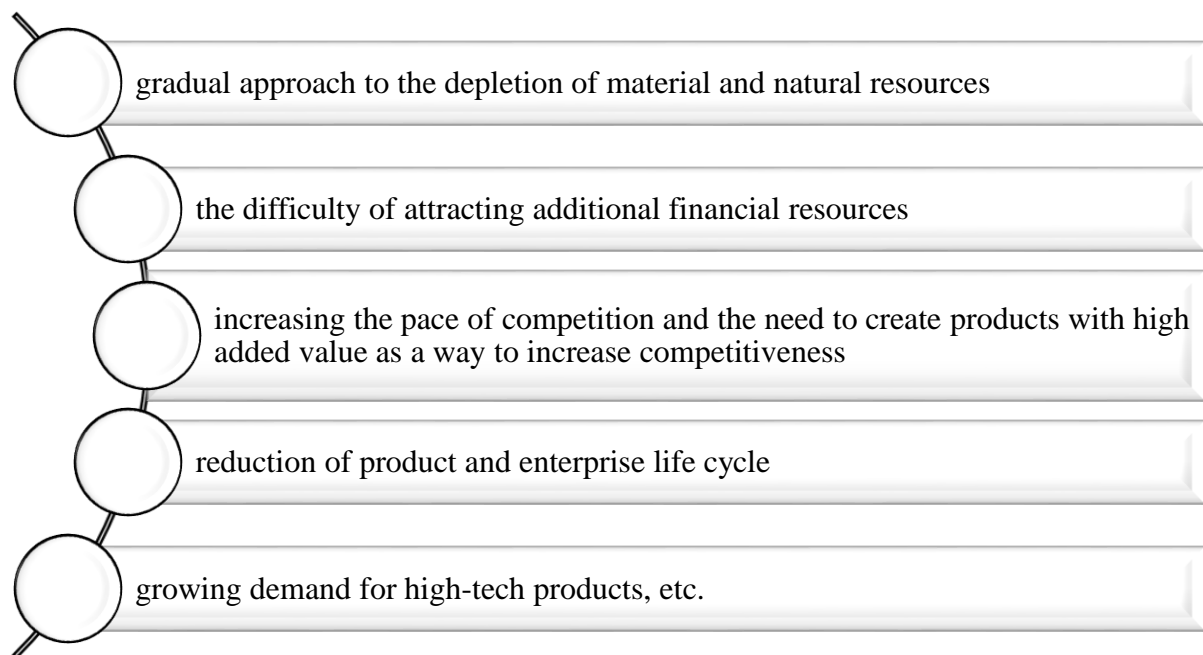


Fig. 1. The main reasons for the growing interest in the issue of intellectual capital

A study of the literature suggests that the theory of intellectual capital emerged as a result of the study of two areas of modern economics - the theory of human capital and the theory of post-industrial society. Within the framework of the first, the term "intellectual capital" was gradually formed, while studies of post-industrial society laid the foundation for understanding the mechanisms of its reproduction and movement. One of the leading experts in the field of using intellectual capital to form the competitive advantages of the enterprise N. Bontis in his works emphasized that intellectual capital was considered by many, defined by some, understood its essence chosen, but not actually evaluated by anyone [7].

Kevin A. Hassett and Robert J. Shapiro, who conducted a study to determine the amount of intellectual capital of 24 sectors of the economy and its share in the total book and market value of enterprises, empirically found that the intellectual capital of enterprises in six of the 24 industries is at least two-thirds of the book value of their tangible assets, in 12 of the 24 industries intellectual capital is at least half of their book value. At the same time, ten of the 24 industries have intellectual capital equal to half or more of their total market value. Thus, the authors emphasize the fact that intellectual capital and intangible assets began to dominate the processes of value creation and wealth in the American economy, which indicates the

transition to an economy based on ideas (idea-based economy) [8].

Using the principle of assimilation of living conditions and business conditions, B. Leontiev draws parallels between the three physical states of matter and three types of capital, pointing out that physical capital is analogous to solid matter, financial - liquid, and intellectual - gaseous. If nature can develop only with a harmonious combination of three states of matter, then in the economy it is impossible to develop only on the basis of two types of capital - physical and financial [9, p. 116-117].

From the point of view of modern economic ideas, the assessment of the market value of the enterprise can be carried out on the basis of taking into account in the value structure of such components as financial, material, intellectual capital and market expectations. Moreover, in the transition from the industrial type of society to information in the context of informatization and intellectualization of the economy, the concept of the category "capital" began to expand and include all new elements compared to classical ideas, it became obvious limitation of the approach to capital research. form, because the competitiveness and market advantages of

modern enterprises are largely provided by the use of resources that have an intangible nature (intellectual, informational, organizational, social) [10, p. 120]. If in the mid-1980s the market valuation of an entity roughly matched its valuation according to the financial statements, by the end of the 1990s the market valuation exceeded the accounting value five times. When an increasing part of assets is not taken into account, there is a gap between the valuation of business by the market - market capitalization and its valuation according to accounting data.

According to the World Bank, the share of natural resources in the total wealth of low-income countries at the beginning of 2006 is 26%, while in high-income countries this figure is only 2%, while the share of intangible capital reaches 80%. In the five richest countries in the world (Switzerland, Denmark, Sweden, USA, Germany), the share of intangible capital in the structure of the country's wealth ranges from 82 to 87% [11]. A reflection of this trend is the growth of the intangible component in the structure of the market value of enterprises included in the S&P 500 index of the US stock market (Fig. 2).

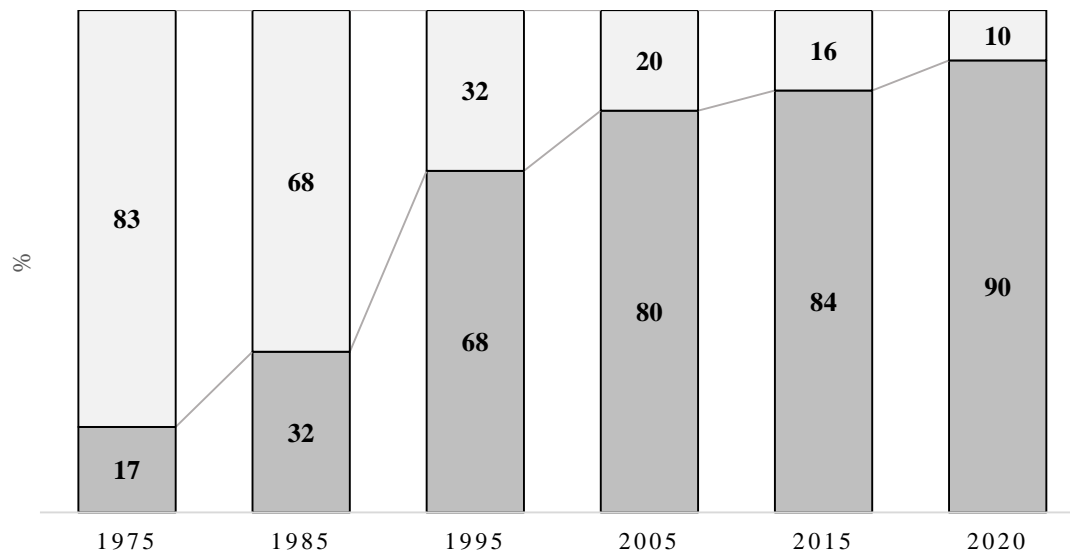


Fig. 2. The share of tangible and intangible assets in the value structure of enterprises S&P 500, 1975-2020

Between 1995 and 2015, the market value of the intangible assets of enterprises increased from 68% to 84%, and in July 2020 Ocean Tomo renewed the Intangible Asset Market Value (IAMV) to assess the economic impact of the pandemic. Thus, it was found that COVID-19 accelerated the trend of increasing the share of IAMV, and intangible assets now exceed 90% of the market value of the S&P 500 [11].

The research results indicate that "over the past 35 years, the economies of the United States and developed countries have undergone economic inversion. These markets are transforming from their industrial production base to a more innovative basis. This shift is one of the most underused areas in the modern economy, finance and investment, especially outside the United States" [12]. Given the rapid pace of intellectualization of the economy, we can say that the value of intellectual capital will continue to grow, and

the basis for such changes are digitalization processes that accelerate the spread of knowledge and information. At the micro level, such changes cause differences in the capital structure of modern enterprises, where the influence of the intellectual element is increasing.

Intellectual capital is an important resource and a key factor in economic success and business value creation, an intangible driver of enterprise value formation, which strengthens competitiveness. The modern business environment is quite dynamic, and businesses are undergoing many changes. The survival of many businesses depends on their willingness and ability to adapt to such changes. Thanks to intellectual capital, companies can quickly adapt to change and remain competitive in the markets. Thus, intellectual capital is increasingly becoming a source of competitive advantage through innovation.

The reality today is that in many enterprises intellectual capital is "idle". Intellectual capital management is rarely identified as a priority for the strategic development of domestic business. Since accounting reflects only a small part of intellectual capital in the form of intangible assets, the management of such a significant element in value and significance will help increase the efficiency of enterprise capital. Therefore, managing the level of intellectual capital of the enterprise on the basis of accounting policies will allow: to take into account all assets and more adequately reflect the value of the company; increase the efficiency of intangible asset management; identify factors and reserves of development; increase innovation activity; more fully inform potential investors and increase the attractiveness of the enterprise; create a creative atmosphere; focus more on human capital and its development [12].

Measuring the level of intellectual capital development can provide a number of benefits, including: emphasizing the importance of developing people's knowledge, technology and other components of intellectual capital; support for organizational development in those areas that have the greatest impact; ensuring a better long-term growth rate; helping to make strategic decisions, as we now have a better understanding of where our growth comes from; supporting the allocation and management of financial capital by improving profitability and financial performance.

Thus, the main advantage of measuring and researching the intellectual capital of the enterprise is that the financial statements inform about the past results of the enterprise, but do not cover potential development opportunities, which is the basis for investor interest. The potential of the enterprise does not lie within its financial capital, but in its intellectual capital. Leading financiers are increasingly concerned about the traditional accounting model. Financial reporting, the main product of the traditional accounting model, is extremely inadequate for

reporting on business valuations. It is real values, not balance sheet values, that are the focus of financial management. According to New York University, a typical set of financial statements reveals only about 15% of the market value of a business. In order to bridge the gap between market and book value, we need to recognize something called intellectual capital [13].

V. Zhuk's statement about the completion of the formation of the system of accounting for tangible assets and the feasibility of its improvement in part - intangible assets is quite justified. This, in turn, requires the creation of an effective information base that would allow to take into account all the assets, liabilities and results of activities related to its use [14]. Thus, the coverage of information on the intellectual capital of the enterprise will not only better manage its intangible resources, develop staff motivation, as well as provide greater confidence for investors and other stakeholders about the future potential profits of the enterprise.

It is interesting to determine the importance of research and measurement of intellectual capital of the enterprise, highlighted in the Memorandum of the Danish Agency for Trade and Industry "Intellectual capital accounts: reporting and management of intellectual capital": "The company is like a tree. Part of it is visible - it's fruit, and the hidden part - it's roots. If you focus only on the fruit and ignore the roots, the tree will die. A tree can only grow and continue to produce if the roots are nourished"[15]. Emphasizing the imperfection of modern management theory and practice, E. Ibragimov gives the following example: "if a company dismantles 100 lifts before they fully produce their resource, it would be recorded by accounting as a loss. But if 1,000 employees, who have spent at least \$ 150 billion on training, leave the corporation, none of the financial statements reflect this as a loss. Moreover, the stock market can show this as a benefit "[16, p. 139]. If we compare the amount of information reflected in the financial statements with the iceberg, most of it remains invisible to stakeholders (Fig. 3).

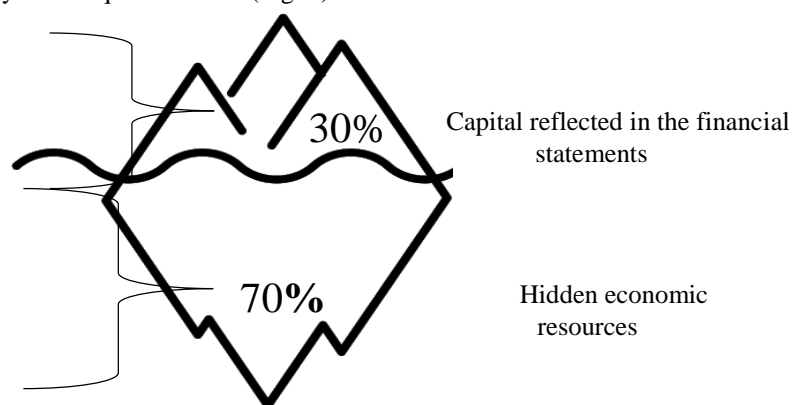


Fig. 3. Schematic representation of the imperfections of the financial statements of the enterprise

Having incomplete, partial information, the company's management will make ineffective decisions, which in turn may lead to lower profitability.

The above makes it possible to identify the main problems associated with the need to identify and manage intellectual capital.

First, the dynamism and inclusiveness of the world economy. Traditional management methods that were effective in the industrial period have become unsuitable for use in the information economy. The process of forming a knowledge economy can be considered as an objective process, because its formation by individual countries changes international

competition and division of labor and does not allow regions outside the context of new economic conditions. As a result, the lag in the formation of the knowledge economy results in a decrease in innovation and export potential. Therefore, there is reason to believe that business management should be based on approaches that take into account the peculiarities of the transition to a knowledge economy.

Secondly, the modification of the capital structure of the enterprise. Today, both external conditions (economic policy, legislation and taxation system, new competitors appear) and internal conditions of the organization (restructuring of enterprises, strategies and organizational structures of many companies, technological changes, the emergence of new jobs, etc.), which puts most companies in need of preparation for work in the new environment. There is a constant increase in the importance of the "intangible" component of the company's capital, which is an important determinant of innovation and a source of future economic growth. The competitiveness and success of enterprises in industrialized countries are increasingly based on intangible capital, which includes, inter alia, innovation in new processes and products, training of employees and building a strong reputation of the company. Therefore, intangible assets are fundamental for increasing the productivity of enterprises and, consequently, for economic development.

Third, the impossibility of using the traditional accounting system to reflect intellectual capital. The category of intellectual capital arose as a result of the desire to more fully take into account the main factors involved in production, along with physical capital and labor. Accounting methods cannot be used to adequately assess intellectual capital. In addition, the method of accounting is based on the presumption of additivity of all quantities, at the same time, the elements of intellectual capital have a non-additive nature. In turn, the financial statements also do not reflect complete information about the availability, level and dynamics of intellectual capital.

The development of the agricultural sector of the economy in modern conditions is influenced by a number of factors, the level of influence of most of which changes according to the change in the type of management system. The strategic vector of development of modern agricultural enterprises is the convergence with the new order of management at the current stage of evolution of the world economy, characterized by the transition to a post-industrial society. The level of effectiveness of traditional principles and methods of management is gradually declining, because until now the management system of the agricultural sector did not provide for the management of such a specific resource as knowledge. All this necessitates the construction of a new paradigm of agricultural enterprise management, based on the active formation, use and management of intellectual resources in order to accumulate intellectual capital and, consequently, achieve the planned results in the form of excess profits, value added, market segment expansion, increase customer loyalty, etc.

The issues of formation and development of intellectual capital in the agricultural sector are becoming relevant in connection with the objective trends of intellectualization of relations in all sectors of the economy. Effective use of intellectual capital of the agricultural sector is possible provided the creation of an institutional basis for the production, transfer and dissemination of knowledge, which is currently the basis for the formation of sustainable competitive advantages of economic entities. As noted by L. Kurilo, "the strategic perspective of scientific and practical solution of this problem is to form a resource-saving, environmentally friendly, knowledge-intensive sector of the economy, able to ensure the competitiveness of products in domestic and foreign markets, which is impossible without addressing agricultural science, education, formation of functional institutes of scientific and innovative activity "[1].

Taking into account the fact that the agricultural sector is currently the locomotive of the domestic economy, the priority is to ensure its sustainable development, which would take into account the economic, social and environmental components. The statement about the lack of intellectual capital in the agricultural sector is erroneous. Modern agricultural entrepreneurship is not just cultivation of land for profit, but a complex multifaceted concept that reflects economic, environmental, social activities aimed at meeting the needs of consumers in quality agricultural products, providing optimal working conditions for expanded reproduction of human potential of agricultural workers, formation of a high level of food security of the state, development of the newest technical and technological environment of functioning of the agricultural enterprises for maintenance of steady competitive advantages.

CONCLUSIONS

The basis of the new economic paradigm is the concept of intellectual capital as a new economic category, which reflects the still little-studied field of economic formations - intangible, intangible, but no less important. The need for clear identification of "intangible" component of capital due to the need to manage it as one of the most important formation of competitive advantages, value added products and the value of the enterprise as a whole. Management of intellectual capital of the enterprise allows to take into account all assets and more adequately reflect the value of the company, increase the efficiency of intangible assets management, identify factors and reserves of development, increase innovation, more fully inform potential investors.

The categorical-conceptual apparatus has been expanded by clarifying the concepts: "intellectual capital of enterprises of the agricultural sector of the economy covers a set of intellectual resources, which as a result of production and commercial processes provide material and intangible benefits, generate higher added value and enhance competitive advantage" and "management intellectual capital of agricultural sector enterprises, which provides a set of actions aimed at creating, planning, organizing and controlling intellectual resources to increase their

efficiency and socio-economic benefits ", which allowed to expand the terminological field in the theory of intellectual capital in essence, content and the end result.

In addition, it is established that there is currently no single approach and method for assessing the level of intellectual capital. At the same time, the assessment of intellectual capital is the basis for the formation of an effective management mechanism, as the availability of complete and reliable information about all components of intellectual capital is a prerequisite for management actions. Without a properly organized and methodically formed system of intellectual capital assessment, it is impossible to choose the methods and levers of influence, as the lack of completeness of information will contribute to ineffective decisions.

It is determined that the basis for the formation of an effective mechanism of intellectual capital management is the development of such an evaluation method that would determine not only the overall level of intellectual capital development, but also its individual components to develop strategies to improve the efficiency of each. effect of the use of intellectual capital of the enterprise as a whole. The conceptual scheme of two-level estimation of the intellectual capital of the enterprise is offered.

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DOI: [10.24412/2520-6990-2021-15102-9-12](https://doi.org/10.24412/2520-6990-2021-15102-9-12)**GROWTH OF THE MISSION OF BIOLOGICAL ASSETS**

Large-scale production of agricultural products is a driving force for the development of agriculture, which has the most important distinctive features, namely, that the main means of production are living organisms (plants, animals).

The continuity of the process of agricultural production is ensured by biological assets, which are divided into separate groups on certain grounds.

In accounting, biological assets should be considered as living organisms in agricultural activities, which by their functional purpose serve to obtain not only economic but also social and environmental benefits in the future.

The article considers the functions of biological assets due to their biological diversity and, accordingly, use. It is established that the scale of biofuel production increases the importance of biological assets, which lies in the plane of rethinking the role of agricultural activities for social and environmental factors of human development.

Keywords: *biofuel, biological assets, agriculture, living economy.*

Introduction. The increase in the use of biofuels in the world is happening quite rapidly, due to the growing understanding of the world community of the need to replace natural fuels with alternatives in order to minimize the harmful effects on the environment and address climate change.

Large-scale production of biofuels is a driving force for the development of agriculture, which has the most important distinctive features, namely, that the main means of production are living organisms (plants, animals).

The continuity of the process of agricultural production is ensured by biological assets, which are divided into separate groups on certain grounds. Therefore, there is a need to allocate their functions, which is important for element-by-element economic analysis, accounting and appropriate management decisions. Therefore, the purpose of writing this article is to study and substantiate the functional significance of biological assets.

Analysis of recent research and publications. Many scientists deal with the problems of production and use of alternative types of energy resources, the formation of the market of bioenergy resources and its segment - biofuels - namely: I. Kirilenko, L. Goysyuk, V. Zhuk, Y. Karamazin, E. Kirilyuk, G. Kaletnik and others. The analysis and assessment of the country's potential in the development of agricultural production, which is the main source of food and energy security in the world, needs further study.

The purpose of the article. The search for alternative sources for biofuel production leads us to rethink the role of agriculture today. Therefore, the purpose of writing this article is to study and substantiate the great importance of biological assets for energy security in the world.

Presenting main material. The importance of biological assets is due to the fact that they are the main part of the production of agricultural enterprises, for which it is the main source of income. The condition and efficiency of their use is one of the conditions for successful business.

Therefore, first of all, it is necessary to allocate the first function of biological assets, namely:

1) The function of economic growth.

Today, Ukraine has a strong natural and biological potential, which allows to turn agriculture into an investment-attractive sector of the economy, as Ukraine occupies a third of the total area of Central Europe and owns almost 40% of the world's chernozems - the most fertile soils.

Given the natural and climatic and other features of the country, its significant potential in the development of agricultural production (sugar beet, grain, potatoes, horticulture and animal husbandry), Ukraine may in the future produce agricultural products in large quantities.

No less important place in the economy of Ukraine is occupied by the livestock industry. This is primarily the provision of the country's population with food, jobs, food and processing industry - raw materials, crop production - organic fertilizers.

It should be noted that the growth of biological assets indicates the huge potential of the country in the agricultural sector and the economy as a whole, as biological assets play a major role in addressing global issues of material prosperity, raising the standard of living, which is the basis of economic growth.

The main condition for successful socio-economic development of the country is its adequate food security. Therefore, we consider it appropriate to identify the following function of biological assets:

2) The function of social and food security.

As an important part of public policy, food security affects various aspects of the life of the individual, village, city, region and the state as a whole. Food security is achieved by ensuring the physical and economic availability of food. Thus, food security involves: physical accessibility, economic affordability of food and food security. Physical accessibility means the possibility of obtaining food products that are available in the country in the required volume and range, and their supply to the consumer is uninterrupted.

Ukraine has significant potential in the entire agribusiness sector that can be used to reduce the global

food deficit. Agricultural products have been and always will be a liquid commodity, as they form the basis of the country's food security.

Biological assets meet the needs of the population in food. At the same time, they act as a raw material base for the processing industry and bioenergy. And in

order not to cause competition between energy and food crops, we believe that the production of energy raw materials requires the allocation of separate lands, so as not to create a problematic situation with food and not to harm the environment (Fig. 1).

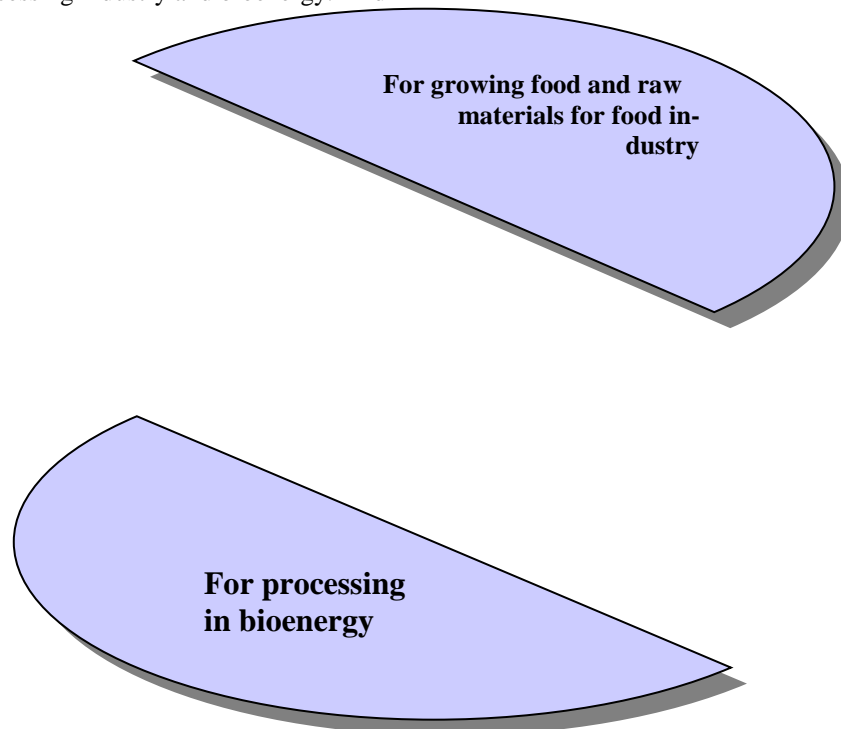


Fig. 1. Land use for biological transformations of biological plant assets

Source: own development

For Ukraine, the issue of food security is especially important, because over the years of socio-economic transformation, the production of agricultural products and food products has decreased, and food security has fallen to a critically dangerous level [3].

One of the most important distinctive features of agriculture is that the main means of production are living organisms (plants, animals). Since biological assets ensure the continuity of the process of agricultural production through biological transformations, as a result of which the company receives agricultural products and / or additional biological assets, we distinguish their following function:

3) The function of production and integration interaction.

The peculiarity of biological assets is that they are living organisms (animals and plants) that materialize in a certain form. The main purpose of the asset is to generate economic benefits that are considered as a factor of production (economic resource) [5].

Every living organism performs a certain biological function, which either begins a process, or serves as its intermediate link, or completes it. Such coordinated and interconnected activity of living organisms is closely related to the environment.

G. Kireitsev notes that the peculiarities of reproduction processes in agriculture are due to the laws of biology. "Agricultural products," says the author, "have a different purpose. One part of it is sold for industrial processing, the other is left to continue the processes of

biological reproduction. A number of agricultural products are used for domestic production and non-production consumption (except for biological reproduction processes) [4].

Aiming to obtain economic benefits from the sale of manufactured products in agriculture, man burdens the exploitation of natural resources. Significant in this respect is the concept of physiocrats, who saw the source of wealth and prosperity of the nation exclusively in the development of agriculture.

The only productive work was recognized as work that contributes to the emergence of a "pure product". The net product is created exclusively in agriculture - it is annually produced wealth that forms the income of society and is a surplus of goods obtained after deducting the cost of their production.

Obviously, nowhere is the increase in production so evident as in agriculture. Pure product is seen as a gift of nature, which stimulates the development of "natural order", ie the supremacy of natural laws over economic ones. The development and reproduction of a clean product largely depends on ensuring optimal and high-quality conditions for the implementation of biological transformations of natural resources.

The main purpose of biological assets in agriculture is the creation of living organisms. Even in antiquity, philosophers could not see any source of "natural wealth" other than agriculture. The undeniable merit of physiocrats is their defense of the theory of the origin (source) of wealth in the sphere of production, and not in exchange [1].

With the adoption of Accounting Regulation (Standard) 30 "Biological Assets" not so much put an end to the discussions on the existence of sectoral features of agricultural accounting, as recognized the need to reflect in the accounting and reporting of biological and natural resource potential - physical capital - "living" economy [1].

Therefore, we consider the fourth function to be a mandatory function of biological assets:

4) The function of the physiocratic mission.

The functions of biological assets and the new definition formed by us will be shown in Figure 2.

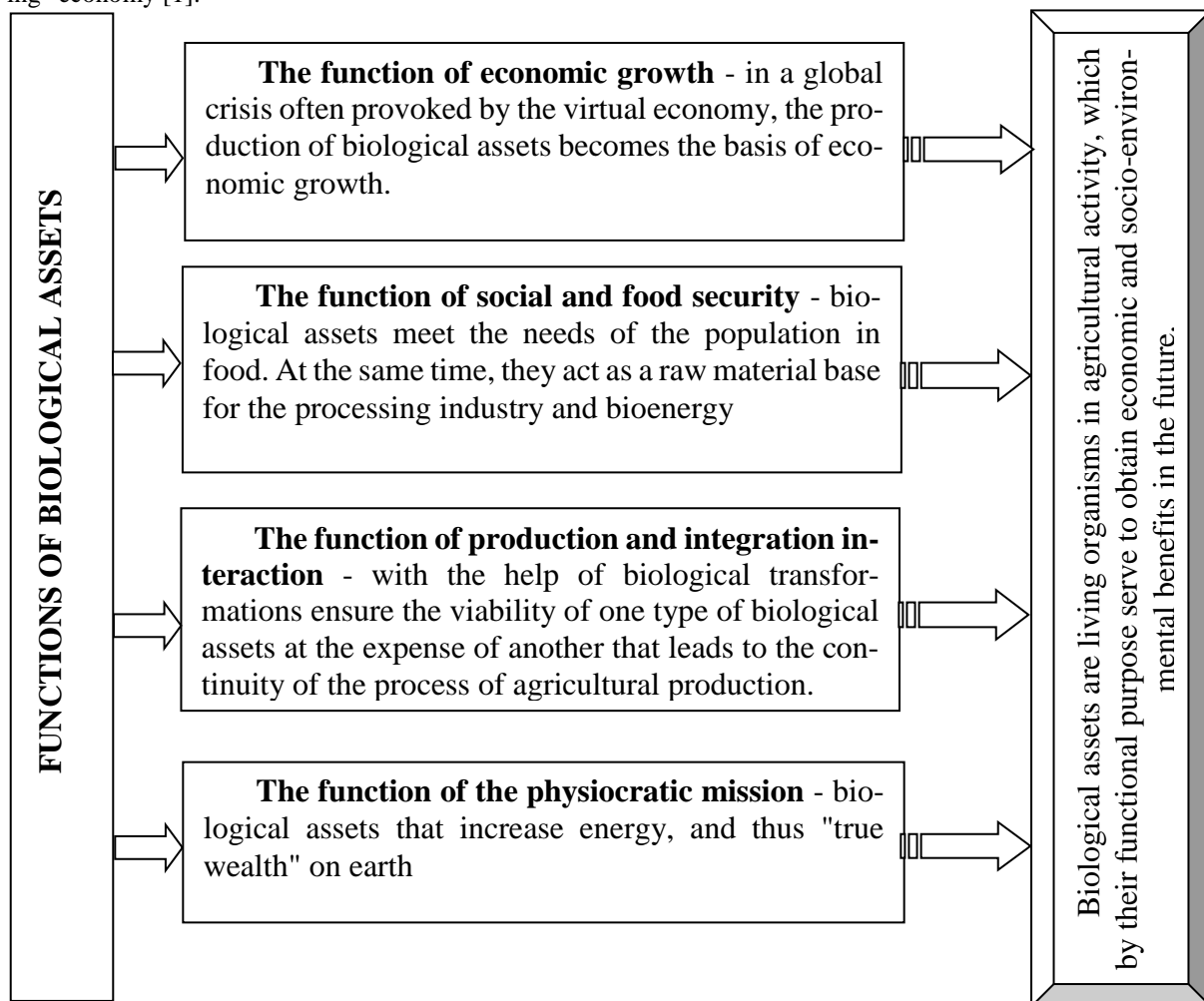


Fig. 2. Substantiation of the functional significance of biological assets

Source: own development

Biological assets, as living organisms, are a reference point for the primary development of the economy, which, unlike industry, do not destroy, but increase true wealth on earth (V. Vernadskiy).

Agriculture as a sphere of "living" should be a universally recognized priority not only in government circles, among business entities, but also have priority in the development of scientific and theoretical basis for economic development. Academician Vernadsky's separation of the concept of "living" economy and its priority among the entropy and virtual spheres of human activity is an objective basis not only for building a separate specialized accounting, but also the need to form a new paradigm [1].

Conclusions. The search for alternative sources for biofuel production leads us to rethink the role of agriculture today.

Therefore, in accounting, biological assets should be considered as living organisms in agricultural activities, which by their functional purpose serve to obtain not only economic but also social and environmental

benefits in the future.

The most important objects are the objects of accounting of the so-called "living" economy, the importance of which is crucial not only for agricultural enterprises, but also for Ukraine - in its mission in the global world [1].

Unlike other sectors of the economy, the agricultural economy is antientropic, renewable in natural characteristics. In the near future, the agricultural sector will implement the mission of food and energy security of the world.

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SCIENTIFIC APPROACHES TO THE ESSENCE OF ENVIRONMENTAL SAFETY

Abstract.

The article considers the provisions of legislation, science and theory on topical aspects of formulating the definition of environmental safety. The latest publications on this topic of domestic ones are analyzed and foreign authors. Theoretical approaches to the formation of the concept of "environmental safety" are studied. The main theoretical approaches to the definition of this concept are considered. A comparative description of the definition of environmental safety by a number of authors is carried out

Keywords: *ecology, safety, ecological safety, ecological activity, sustainable development*

The current state of the ecological situation in the world consistently proves the need for coordinated cooperation of economic entities at different levels to identify and overcome existing environmental threats and prevent new ones. Ukraine, as a partner of the EU countries, must adhere to European norms and standards in the environmental sphere and the main priority of environmental policy, universally recognized for all EU countries – the prevention of environmental pollution through environmental foresight and prudence.

In the current conditions of development of public relations in Ukraine, given the excessive anthropogenic and man-made impact on the environment and the crisis, environmental security is one of the priorities of state policy of Ukraine.

It is possible to understand the essence of ecological safety, as well as to envisage common ways of solving organizational and economic problems of its provision by defining the foundations of its general theory.

The concept of "environmental safety" has no scientific definition, although many scientists are studying the relationship of the environment with business entities. Therefore, in order to clarify the essence of the concept of "environmental safety", we will consider its components separately: "ecology" and "safety".

The term "ecology" was first introduced into scientific usage by the German biologist and naturalist E. Haeckel. He defined the concept of "ecology" as knowledge of the economics of nature, the simultaneous study of all relationships of living with organic and inorganic components of the environment [3, P. 10].

At the end of the twentieth century ecology is interpreted as a set of fundamental and applied disciplines, the main task of which was the preservation of life and civilization on the planet, the system of sciences about the Earth and its environment, which focuses on living organisms, man [21, P.64].

At the beginning of the XXI century. the concept of "ecology" began to be used in political programs as a factor determining the development of material production and social culture. Strategically, it is the science of human survival and overcoming the global environmental crisis. Thus, the activities of economic entities are inseparable from the environment, the environment and conversely.

Regarding the interpretation of the concept of "security", in the scientific literature there is no single approach to its definition. There are a large number of definitions that differ in content but do not contradict, but complement each other, reflecting different aspects of the essence of security as a category.

The American researcher A. Wolfers noted that security in the objective plan implies the absence of threats to acquired values, and in the subjective - the absence of fear that these values will be harmed, that they will be destroyed [20].

A. Vozzhennikov understands security as "... state and degree of protection of the subject from threats, damage, damage or evil", with the possibility of isolating the subjects of security, but without further concretization [1, P. 26].

The definition given by V. Tambovtsev is similar in content, but with the possibility of separating the boundaries of security (danger). Thus, he notes that "... security should be considered a state of the subject, which means that the probability of undesirable changes in any of its qualities, the parameters of its property and its environment are small (less than a certain limit)" [16, P. 45].

Scientifically generalized definition of "security", which is universal in terms of choosing its object, is the definition of V. Senchagov: "security is the state of the object in the system of its relations in terms of ability to survive and develop in internal and external threats, as well as the actions of unpredictable and difficult to

predict factors” [14, P. 98].

V. Zaplatinsky [22, P. 96] provides the following definition: “security is the conditions in which a complex system is located, when the action of external factors and internal factors does not lead to processes that are considered negative in relation to this complex system in accordance with existing, at this stage, needs, knowledge and ideas”.

G. Vechkanov notes that “security is a qualitative definition of a particular historical complex (society), operating in specific areas, in certain periods of time, geographical conditions, the components of which are society, state, man” [17, P. 32].

Summarizing the selected approaches, it is worth noting that the category of “security” is interpreted as:

- 1) characteristics of the state, such as – the absence of threats, stability, security, etc.;
- 2) the ability to counter internal and external threats;
- 3) the ability to ensure the conditions in which the system is.

According to Art. 50 of the Law of Ukraine “On Environmental Protection” “Ecological safety is a state of the environment in which the prevention of deterioration of the ecological situation and the emergence of danger to human health” [10].

Ecological safety, according to O. S. Zarzhytsky, is a complex state of certain properties of the environment, which are created by purposeful human activity, taking into account reasonable allowable loads of anthropogenic factors on the environment and negative changes in it, and provide organizational, legal, economic, scientific and technical and other means and methods of preservation of human life [23, P. 32].

According to A. P. Hetman and M.V. Shulga “environmental safety is a social category inherent in human society, formed within the framework of social relations. This category is characterized, first, as the eternal value of human society, based on a certain system of guarantees of environmental safety of coexistence of nature and man. Secondly, in ensuring environmental safety, the laws of nature are taken into account, according to which ecological objects are developed. Third, environmental safety is carried out under the control of the state, which forms a system of special bodies. Fourth, the main legal form is environmental law as an independent branch of law” [7, P. 122].

Defining the concept of environmental safety, O. S. Kolbasov argues that this is a system of measures that eliminate the threat of mass death as a result of such an unfavorable anthropogenic change in the natural environment on the planet, in which man as a species loses the ability to exist because he cannot satisfy their physiological and social needs due to the surrounding material world [8, p. 53].

Investigating the problems of environmental safety, M. I. Malyshko considers it as a system of measures aimed at protecting vital human interests from the adverse effects of the environment and points out that environmental safety is a major issue of human ecology, as the direct object of protection is man and its economic interests [11, P. 331].

According to G. P. Serov, environmental safety

should be understood as a state of protection of vital interests of the individual, society and the state in the interaction of society and nature from threats: a) by natural objects, the properties of which are changed by pollution, pollution due to anthropogenic activities (occurrence of accidents, catastrophes, long-term economic, military and other activities) or intentionally for the purpose of environmental sabotage, aggression or natural phenomena and natural disasters; b) caused by destruction, damage or depletion of natural resources (threat of failure to provide society and the state with natural resources) [13, P. 33].

M. N. Vedenin defines environmental safety as a state of protection of man, society, state and the environment from the negative natural and man-made impact provided by organizational and legal, economic, scientific and technical and other means and methods [18, p.52].

E. N. Zhelvakov proposed another concept of environmental safety: he defined it as the absence of danger to the biological basis of life and health, human development. This concept, according to the author, contains a state of security and a system of measures, practically directed actions to ensure life [24, p.120].

N. V. Barbashova, studying the legal provision of environmental safety in the process of economic activity, proposes that environmental security from a legal point of view to understand: 1) protection of human life and health from the effects of man-made activities and the negative effects of nature; 2) protection of natural ecosystems (safe state of the natural environment, including transforming human activities), harmful effects of which may directly or indirectly lead to negative impacts on human life, health and living conditions; 3) mandatory scientific forecasting of the impact of existing technologies, as well as those being developed, on the pace of scientific and technological progress, analysis of its consequences for the environment, for the living conditions of future generations [2, P.12].

Environmental safety, according to S. O. Bogolyubova, is a process of ensuring the protection of vital interests of the individual, society, nature and the state from real and potential threats created by anthropogenic natural influences on the environment [4, P. 99].

According to I. V. Brigadier, environmental safety as a legal category should be considered as a state of protection of vital interests of man, society, state and environment, which guarantees the right of everyone to a healthy and safe environment and the necessary conditions for environmental protection, reproduction of natural objects and satisfaction other rights of citizens and interests of the state [5].

According to M. M. Brinchuk environmental safety is a basic principle of environmental protection, according to which any activity related to harmful effects on the environment, as well as provided by law and implemented in practice, legal and other environmental measures must be assessed from the standpoint of environmental safety [6].

A. I. Lagunova defines environmental safety as a state of protection, as a category that aims to protect,

protect from hostile actions, from danger of natural objects [9].

O. I. Shkuratov defines the essence of environmental safety in the agricultural sector as a state of agroecosystems, which ensures the prevention of danger to human health and degradation of natural resources and biodiversity from the possible negative impact of eco-destructive factors on the environment, as well as resistance to environmental threats [15].

B. Prokhorov interprets the concept of environmental safety as a state, the sum of conditions under which a scientifically sound restriction or exclusion of the negative effects of any natural and anthropogenic factors or processes on the lives of the population and the quality of the environment [12].

Thus, environmental safety as a social phenomenon is a complex object of comprehensive study and has different interpretations. Based on the study, we can conclude that there are a number of theoretical approaches to the definition of “environmental safety”, which relates to various aspects of the analysis of this category. But what is common is that at the present stage environmental security is becoming the object of close attention in research, as the priority areas for future development of environmental security in the new integration environment is to intensify cooperation of all countries to preserve the environment and systemic greening of the world economic space principles of sustainable development.

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(Vinnytsia)***METHODOLOGICAL PRINCIPLES OF CONDUCTING AND WAYS OF IMPROVING THE AUDIT OF FINANCIAL RESULTS OF AN ENTERPRISE****Abstract.**

The main approaches to the calculation of financial results of the enterprise and the organization of their accounting, features of theoretical and methodological bases of process of audit of financial results of activity of the domestic enterprise are considered, the value of audit of financial results is investigated. The analysis of dynamics of financial results of the enterprises of Ukraine for the last years of their functioning is carried out. The sequence of audit procedures and ways to improve the accounting and audit of financial results are proposed.

Keywords: *financial result, expenses, income, profitability, audit, audit risk, financial reporting, audit sequence.*

Introduction. Financial results characterize almost all aspects of the enterprise: labor productivity, the degree of use of fixed assets, labor, material and monetary resources, the cost of goods sold, its quality, volume and sales prices and more. Since the purpose of each business entity is to obtain maximum profit at minimum cost while improving the quality of customer service, it is necessary to more carefully and competently approach the formation of its components – income and expenses, studying and analyzing the factors under which the financial result is formed, to study the dynamics, trends, reserves that affect the efficiency of the enterprise.

The importance of these processes necessitates the improvement of the organization and methods of accounting and auditing of financial results in order to substantiate the list of factors influencing their level, quantitative and qualitative assessment of the consequences of this impact on projected trends in the future.

The purpose of the work is to develop theoretical principles and provide practical recommendations for improving the methodology of accounting and auditing the financial results of the enterprise.

Under market conditions, the role and importance of financial results in the development of the enterprise increases significantly, both the order and the validity of their definition in the system of financial and internal accounting change radically. Business management requires systematic information about operating, financial and investment activities and related costs, revenues and results. That is why the reform of accounting, focused on market transformations, necessitates a revision of the methodology and organization of the formation of financial results of business entities.

In order to determine the role and significance of financial performance indicators, it is necessary to refer to the scientific works of well-known scientists who

have studied this issue and analyze the interpretation of this category.

The conducted research of accounting and formation of financial results only partially takes into account the technological and organizational features of agricultural production, so they need further scientific development in the direction of improvement.

Results of the research. Analysis of the characteristics of the financial result in the economic and accounting literature allows us to say that the financial result is a category that reflects the effectiveness of economic activity in the form of a relevant indicator – profit or loss.

Thus, the category of "financial results" is always given much attention. Regardless of the differences in the explanation of the sources of profit, all known theories aim to maximize profits, which is seen as a driving force in a market economy.

Business management requires systematic information about operating, financial and investment activities and related costs, revenues and results. That is why the reform of accounting, focused on market transformations, necessitates a revision of the methodology and organization of the formation of financial results of economic entities.

In Ukraine, the attitude to the category of profit has not always been unambiguous. Reforming the economic mechanism in the direction of creating a market economy has led to a change in attitudes towards profit in favor of increasing its role in the economic mechanism. Market relations contribute to the development of economic activity and increase its efficiency. The use of profit as an estimate allows you to establish a direct relationship between the size of the effect and incentives. The role played by profit is multifaceted and is characterized by the diversity of species in which it acts (Fig. 1).

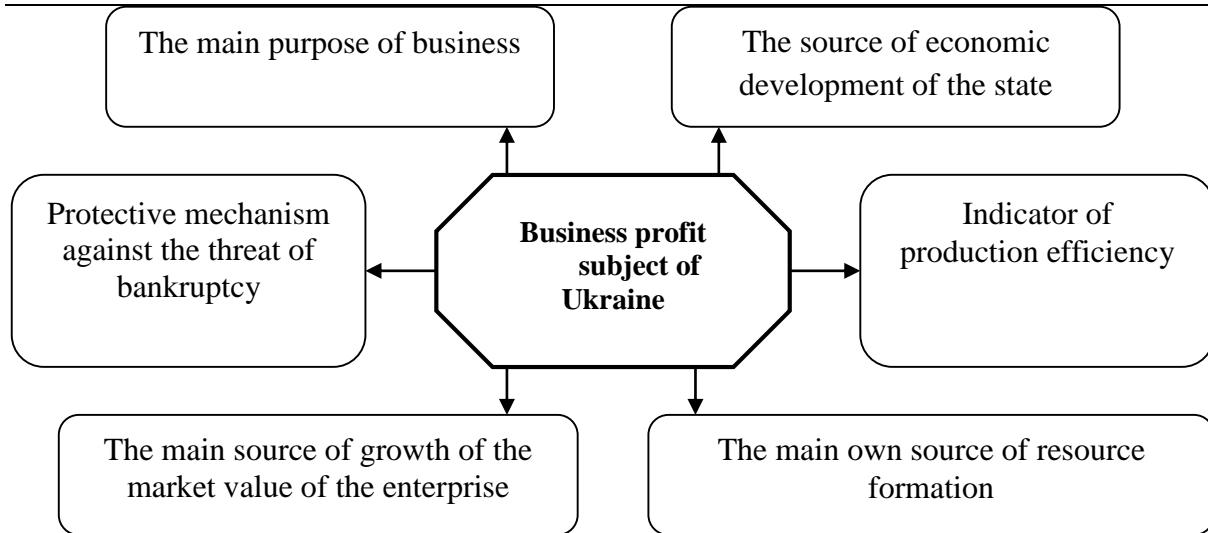


Fig. 1. The role and importance of enterprise profits in a market economy.

According to research, the problem of determining profits remains unresolved, as profits in our country still remain a financial and analytical category for the implementation of fiscal policy. That is, obtaining an objective estimate of profit for most businesses is not an end in itself, but rather they try to underestimate it by all possible methods. In modern conditions, when profits become the main source of replenishment of the state budget, expansion of production, remuneration of owners, the reliability of determining the financial result becomes an important task of accounting.

We believe that the organization of accounting for financial results of the enterprise should take into account organizational, technological and methodological aspects. Therefore, for the formation, distribution and use of financial results, we propose to identify three interrelated components of accounting policies: organizational, technical and methodological. Consider in detail the elements of the accounting policy of the enterprise for the organization of accounting for financial results of its activities (Fig. 2).

The organizational component is the definition of the structure of accounting, its interaction with other staff and structural units of the enterprise. Important components of the technological aspect of accounting policy are the development of a working chart of accounts and the form of accounting, document flow, registers and reporting forms.

The methodological component of the organization of accounting for financial results includes methods of recognizing income and expenses, as well

as financial results of the enterprise.

In fig. 2 shows that the elements of accounting policies are divided into two components: elements of accounting policies for income and expenses and elements of accounting policies for financial results. In this case, the methodological component is directly related to the provision on the recognition of income and expenses in the accounting policy, because the financial result is its consequence.

Accounting for expenses, income and financial results has its own characteristics and certain differences in different areas of business, despite the fact that it is based on the same standards.

Today there are two basic approaches to calculating the financial results of the enterprise, which have some modifications in different countries:

1. The method of comparing income and expenses (the method of "costs – output") – involves determining the profit (loss) in accordance with the principle of accrual and compliance of income and expenses, ie as the difference between income and expenses of the reporting period.

2. The method of comparing capital (or the method of changing net assets) – involves determining the increase in equity in the reporting period as the difference between the amount of equity at the end and beginning of the reporting period, ie the difference is calculated, ie if equity increases at the end of the reporting period the company makes a profit, and if vice versa – a loss.

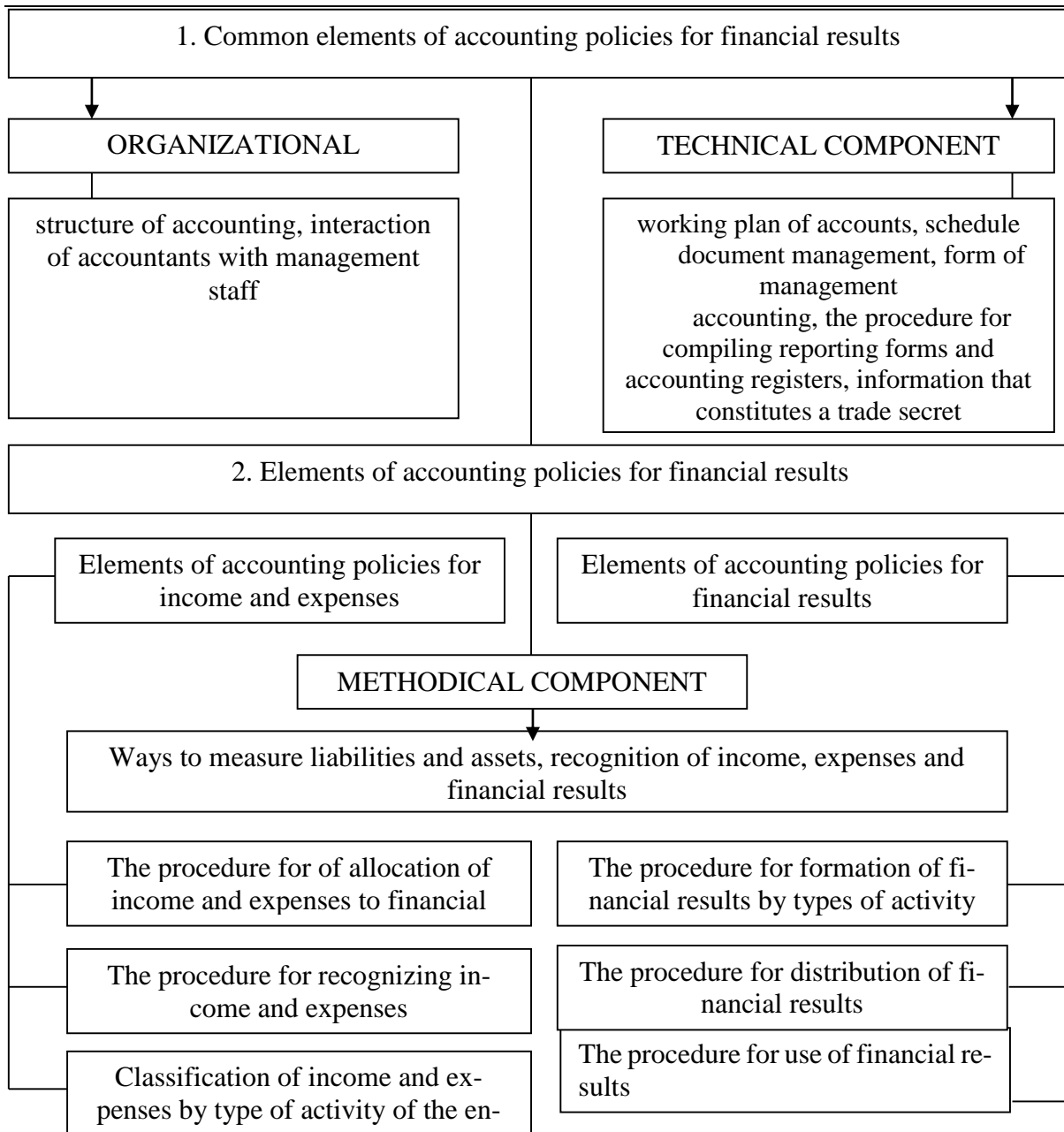


Fig. 2. Elements of the accounting policy of the enterprise on the organization of accounting for financial results of its activities

Summarizing the research, it should be noted that the financial performance of an individual entity is a relevant, complex and multidimensional category. A positive financial result is the main goal of the enterprise in the market and one of the key indicators that determines the efficiency of its operation, acts as a source of payments to the budgets of all levels, as well as provides a process of expanded reproduction of production.

Thus, examining the accounting of financial results, we observe the existence of many controversial issues, in particular in practice there is a certain discrepancy between the characteristics of activities,

income, expenses and the formation of financial results. That is, in the current conditions, the issue of inconsistency in the classification of activities and sub-accounts of income, expenses and financial results on which they are formed remains problematic.

The size of future financial results of an agricultural enterprise is influenced by economic, political, market, foreign economic and other factors as well as natural forces (climate, weather conditions, etc.), which significantly increases the risk of losses and the organization of accounting for financial results should take into account coverage (Fig. 3).

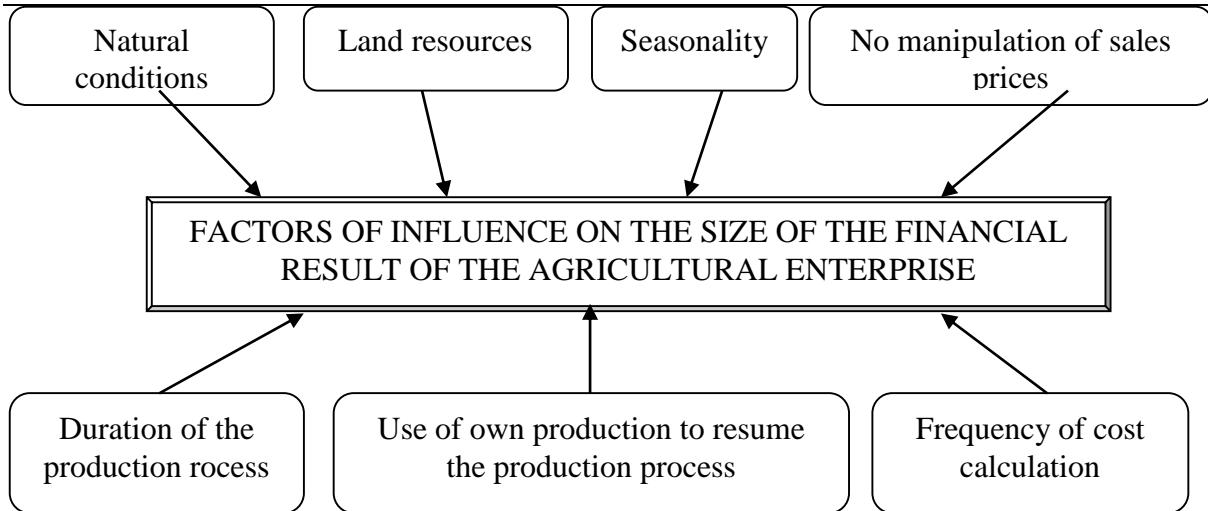


Fig. 3. Factors influencing the size of the financial result of the agricultural enterprise

Revenues, expenses and financial results of the enterprise are determined by the cumulative total for the reporting period.

The financial result of the enterprise consists of financial results from: operating, financial and investment activities (Fig. 4).

In modern conditions, there are a number of problems in the system of accounting for financial results, which lead to distortion of accounting data and their low quality. The accounting practice of financial results indicates the existence of controversial issues that relate primarily to income and expenses that form the financial result of the entity.

Note that the Commercial [1] and Tax Codes [2] of Ukraine do not specify the mechanism of income recognition for the purposes of accounting practice of the business entity.

However, the methodology and organization of

accounting requires the process of improvement in some areas, in particular: the need to clarify approaches to allocating costs to a specific component, clarifying and specifying the methodological principles of classification and accounting of reporting period costs, ensuring the costs of future periods and reducing income capital.

As a result of studying the peculiarities of accounting for the formation of financial results and disclosing information about them in the financial statements, we consider it necessary to develop elements of accounting policies that will provide a single information environment for the enterprise management system.

The accounting policy of the enterprise should be formed in compliance with the principle of consistency, it affects the value of the financial results of the enterprise and reporting items.

FINANCIAL RESULT	Operating activity	Basic activity	Revenues from sales of products, goods, works, services.
		Another activity	<i>Other operating income from:</i> <ul style="list-style-type: none"> - purchase and sale of foreign currency; - operating lease of assets; - operating exchange rate difference; - received fines, penalties, penalties; - write-off of accounts payable.
	Financial activity	<i>Income from equity participation:</i> income from investments in associates, joint ventures, which are accounted for using the equity method. <i>Other financial income:</i> dividends, interest received on loans, bonds, financial leases.	
Investment activity	Revenues from: <ul style="list-style-type: none"> - realization of financial investments; - restoration of usefulness of assets; - non-operating exchange rate difference; - gratuitously received assets. 		

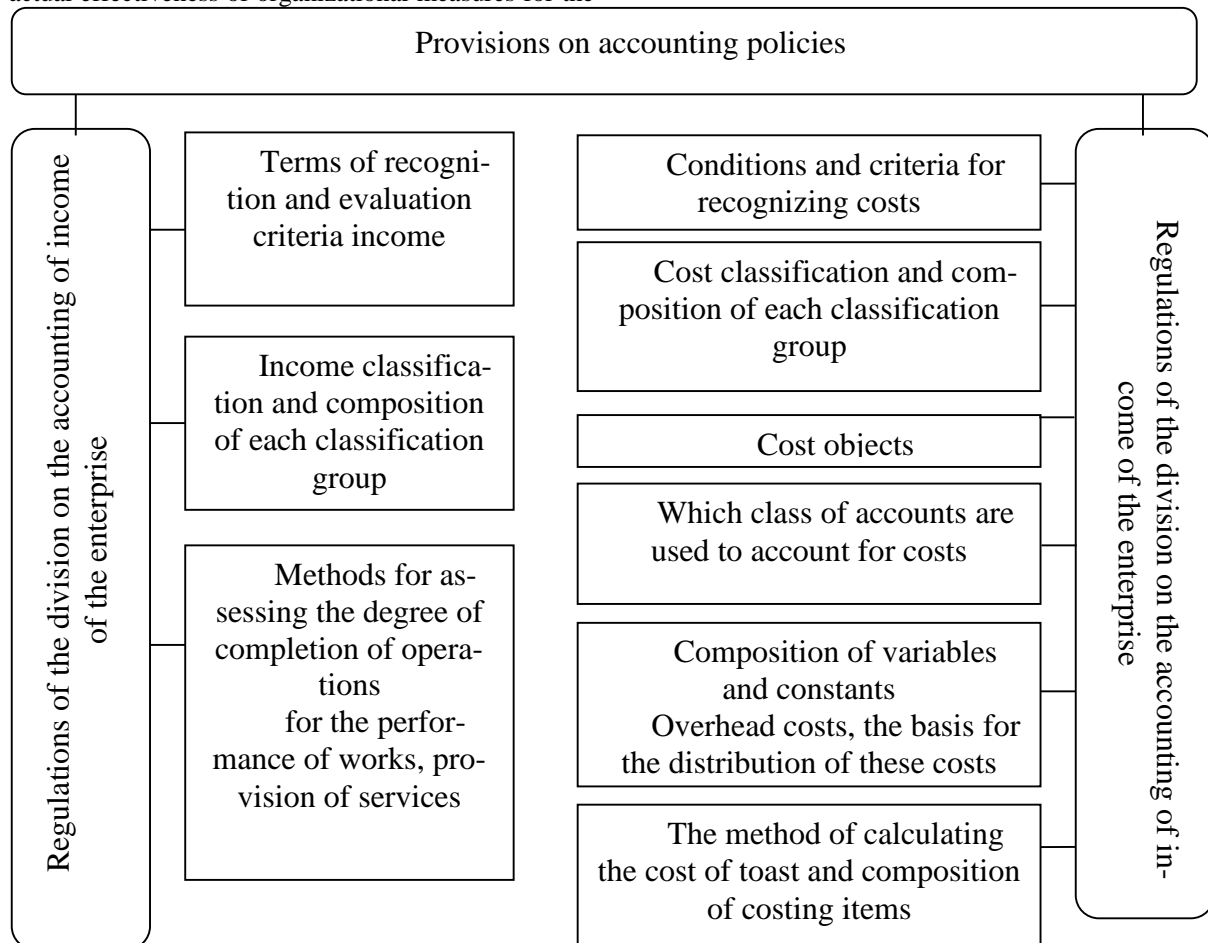
Fig. 4. Types of enterprise activity.

We consider it necessary in the provisions of the accounting policy of the enterprise to reflect the following composition of information support on income and expenses (Fig. 5).

Accounting policy in terms of income, expenses and financial results is important for the effective organization of accounting, because the feasibility, validity and detail of the process of accounting for income, expenses are needed to make management decisions, determine the results of the enterprise, perform certain tasks by departments, determining the actual effectiveness of organizational measures for the

development and improvement of economic activity of the enterprise.

Owners of organizations may need to independently verify the correctness, completeness and legality of determining the financial results of the enterprise. In this regard, there is a need to develop an effective methodology for auditing financial results, which would cover all aspects of determining financial results, their reliable reflection in the financial statements, accurate and complete detection of accounting errors or even possible intentional fraud.



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Fig.5. The composition of information support on income and expenses in the accounting policy of the enterprise

The issues of forming methodological approaches to determining the financial results in the accounting and control system of the enterprise, the solution of which affects the strengthening of the economic condition of the business entity.

The audit of financial results is not only one of the most important procedures, but also the most time consuming, as it requires a lot of effort and in-depth knowledge of the auditor.

As there is no single methodology for auditing financial results for different sectors of the economy, the auditor must develop it separately for each company, taking into account its type of activity, features of production and management, industry in which the company operates and more.

To express an independent opinion on the financial results of the enterprise, the auditor needs to perform a number of tasks (Fig. 6).

Conditionally, the process of verifying financial results can be divided into the following stages:

- preliminary study of the Statement of financial results;
- verification of the income of the period, which was used to determine the financial result;
- verification of the costs that have been incurred to obtain these revenues;
- checking the correctness of determining the financial results of the period.

During this procedure, the auditor uses the following techniques of documentary verification:

- arithmetic check (to recalculate the results);
- mutual control (to compare the same amounts in different documents).

If a misstatement is identified during the audit of the Statement of Financial Performance, the auditor makes appropriate entries in its working papers. After

performing these procedures, the auditor proceeds to the next step.

The audit of income can be divided into several sub-stages, which involves the distribution of this audit

by type of income: audit of sales revenue, audit of other operating income, audit of financial income and other income.

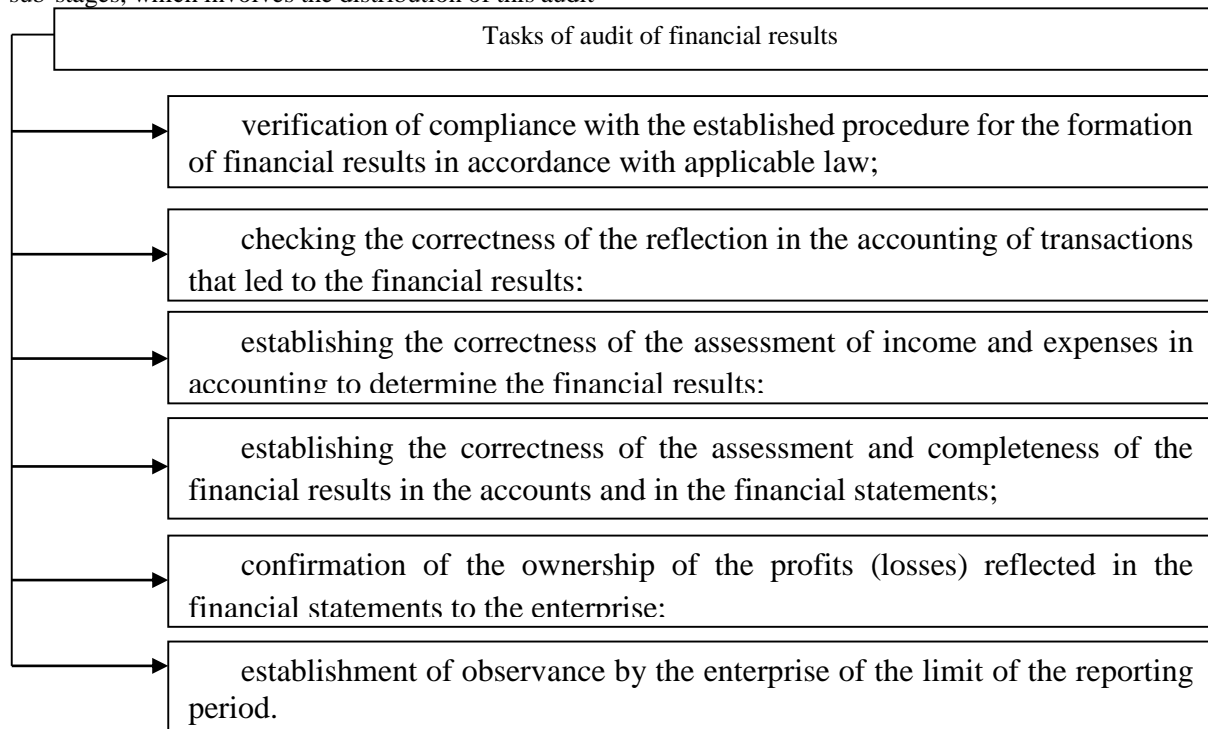


Fig. 6. The task of auditing the financial results of the enterprise

Before auditing the proceeds from the sale of the auditor, it is necessary to find out the industry characteristics of the auditing company, as well as to read such an internal document of the company as the Order on the accounting policy of the company.

During the audit of income, it is advisable to check the correctness of the documentation of all transactions related to the occurrence of income, the absence of forgeries in the documents, establishing the reality of the document, details and records contained in it.

Separately, the auditor needs to check income that is not received from the main operating activities, ie income from the lease of fixed assets, income from foreign exchange transactions, financial income and so on

During the cost audit it is necessary to pay attention to the following points:

- check the correctness of the write-off of direct costs and overhead costs and cost formation. In this case, the auditor must understand that the formation of the cost depends on what the company does – the production of finished products (industry), trade (retail or wholesale) or performance of works (services);
- check the correctness of the reflection of administrative costs and marketing costs that are not included in production costs, but reduce the financial result (account 79);
- check the correctness of the reflection of other operating expenses on account 94 "Other operating expenses" in general, as well as in terms of sub-accounts;
- check the reflection in the accounting of financial expenses, losses from equity participation and other expenses.

As with the audit of income, to verify the costs of the enterprise, the auditor must reconcile the data in the financial statements with the data in the accounting registers and primary documents, check the documentation of each transaction related to the occurrence of costs.

So after checking the income and expenses of the company, the auditor proceeds to check the correctness of the definition and reflection of the financial result. If the company reflects the profit in the reporting period, the auditor must check the correctness of accrual and timeliness of payment of corporate income tax.

After the audit of financial results, the auditor may identify the following typical violations:

- incorrect reflection in the accounting of transactions on income and expenses that led to the financial result;
- incorrect write-off of income and expenses for financial results or the implementation of arithmetic errors in their write-off;
- unconfirmed overstatement of the amount of expenses to reduce the amount of profit;
- reflection of the incorrect amount of profit or loss in the financial statements;
- incorrect calculation of the amount of corporate income tax and late payment of tax;
- incorrect definition of the reporting period in determining the financial results.

The financial result is not only an accounting indicator, but also a system of economic indicators.

Profit (loss) is the absolute financial result of the enterprise. However, the system of financial performance indicators contains not only absolute but also relative indicators – profitability indicators.

The analysis of financial results of activity of the enterprise is carried out in two directions:

- study of changes in each indicator for the current analyzed period (horizontal analysis);
- study of the structure of relevant indicators and their changes (vertical analysis).

The indicators of the reporting period are compared with the plan and past periods and determine the absolute and relative deviations (horizontal analysis).

To assess the structure of income and expenses of the enterprise, they are distributed by types and determine the share (percentage) of each of the types in the total amount of income and expenses, respectively.

The purpose of the audit of accounting for expenses and income of the enterprise is to establish the accuracy of primary data on the accumulation and write-off of costs, completeness and timeliness of primary data in consolidated documents and accounting registers, the correctness of accounting for expenses and income and its compliance with accounting policies. costs and revenues of the enterprise, reported in the financial statements of the business entity.

Based on the purpose of the audit, it has a number of tasks (Fig. 7).

Sources of information for the audit and the use of economic analysis in it are divided into accounting and non-accounting.

Accounting sources include: accounting and reporting; statistical accounting and reporting; operational accounting and reporting; sample credentials.

The main source of information in the audit and analysis of costs and revenues of operating activities is accounting. The use of accounting data adds documentary validity to the analytical conclusions.

Extra-accounting information, which is a source for the audit, is contained in: materials of the previous internal and external audit; laboratory control materials (including product quality); materials of inspections of tax authorities; materials of production meetings; materials and minutes of meetings of labor collectives; materials of available mass media; materials obtained as a result of personal contacts of the auditor with the performers; also information received from consumers of products.

Thus, the organization and methodology of auditing costs and revenues from operating activities is determined primarily by the appropriate information support of the auditor, which is quite relevant, because information about costs and revenues of operating activities is the basis of the audit process. The growth of information requires the auditor to systematize and classify it, because without such an approach it is difficult to gather the necessary audit evidence, to properly assess economic phenomena, facts, production processes.

The analysis of the dynamics of financial results of Ukrainian enterprises is given in Table 1-2, which was carried out according to the State Statistics Service of Ukraine for 2010-2019 [3].

The results of the analysis of statistical indicators show a significant increase in the level of financial results obtained by domestic enterprises in 2019.

The objectives of the audit of operating expenses and income are:



establishing the correctness of the documentation of the accumulation and write-off of costs, whether all the income received is reflected in the accounts and in the financial statements;

checking the correctness of accounting for actual costs and their subsequent inclusion in the cost of products (works, services) in accordance with the adopted method of cost accounting and calculating the correctness and accuracy of determining the value of financial results from operating activities in accordance with accounting policies;

the correctness of the measurement in the accounting of income (in the amount of the fair value of assets received or receivable) and expenses (in accordance with UAS 16) to determine the financial results;

confirmation of the validity of the chosen calculation method;

confirmation of the correctness of the method of distribution of indirect costs used, and enshrined in the order of the accounting policy;

checking the correctness and validity of planning the amount of direct costs that are included in the cost of products (works, services), and determining the estimated rates of distribution of overhead costs;

confirmation of legality and correctness of reflection on accounts of accounting of expenses of activity, concerning definition and reflection of the operations which have led to occurrence of financial results;

checking the completeness, accuracy and reliability of the information about the costs of the enterprise in the reporting – whether the company has overstated revenues and underestimated costs.

Fig. 7. The task of auditing income and expenses of operating activities

After conducting research, we can conclude that the audit of financial results plays an important role in confirming the reliability in all material respects and compliance with the legislation of Ukraine information that will be provided to internal and external users for decision making. The analysis of financial results makes it possible to identify in time the reserves to reduce costs, which in turn will increase profits and increase the efficiency of enterprises.

At each enterprise planned measures to increase profits should be provided. In general, these measures can be of the following nature:

- increase in output;
- improving product quality;
- reducing the cost of production through more rational use of material resources, production capacity and area, labor and working time;
- expansion of the sales market and more.

Table 1

Financial results before taxation of Ukrainian enterprises for 2010-2019, thousand UAH (total economy)

№ in order	Years	financial result (balance) before tax, thousand UAH	profitable enterprises		enterprises that suffered losses	
			in % to the total number of enterprises	financial result, thousand UAH	in % to the total number of enterprises	financial result, thousand UAH
1	2010	54405659,7	59,0	189640762,4	41,0	135235102,7
2	2011	118605574,4	65,1	255545931,6	34,9	136940357,2
3	2012	75670252,0	64,5	248035966,0	35,5	172365714,0
4	2013	11335680,7	65,9	209864472,8	34,1	198528792,1
5	2014	-564376825,3	66,3	233624717,1	33,7	798001542,4
6	2015	-348471649,1	73,7	387652306,1	26,3	736123955,2
7	2016	69887807,3	73,4	443012121,9	26,6	373124314,6
8	2017	236952071,4	72,8	593168150,9	27,2	356216079,5
9	2018	369212261,7	74,3	668893496,8	25,7	299681235,1
10	2019	613044035,5	74,0	869642104,6	26,0	256598069,1

The amount of net profit received by domestic enterprises in 2019, as well as indicators of profitability

of their activities has a positive trend towards significant growth.

Table 2

Net profit (loss) of Ukrainian enterprises by type of economic activity for 2010-2019, thousand UAH (total economy)

№ in order	Years	net profit (loss), thousand UAH	profitable enterprises		enterprises that suffered losses	
			in % to the total number of enterprises	financial result, thousand UAH	in % to the total number of enterprises	financial result, thousand UAH
1	2010	13906129,7	57,3	155197596,8	42,7	141291467,1
2	2011	67797898,9	63,5	208896289,9	36,5	141098391,0
3	2012	35067276,8	63,0	210607600,6	37,0	175540323,8
4	2013	-22839743,6	65,0	179259608,7	35,0	202099352,3
5	2014	-590066944,5	65,5	202704533,9	34,5	792771478,4
6	2015	-373516013,2	73,3	352980433,4	26,7	726496446,6
7	2016	29705020,1	73,0	396745355,6	27,0	367040335,5
8	2017	168752792,7	72,4	515460600,5	27,6	346707807,8
9	2018	288305468,1	73,9	584358002,5	26,1	296052534,4
10	2019	523779001,5	73,6	772019623,4	26,4	248240621,9

The enterprise should strive not only to obtain the maximum profit, but also to rational, optimal use of the already received profit. This will not only maintain its position in the market, but also ensure the dynamic development of its production in a competitive environment.

No less important are the following measures to increase profits:

1. Planning. If the profit plan is drawn up at the appropriate level, professionally competent, the company is able to correctly determine the amount of payments to the state budget and the amount of profit that remains at its disposal in order to create a financial base for development, the necessary costs for social development, material incentives, which will increase

productivity and, consequently, the amount of profit in future periods.

2. Quality of products (goods, works, services). The amount of profit mainly depends on demand.

3. Growth reserves. Constant search for untapped opportunities to increase profits, which will ensure its growth.

4. Business reputation. A high business reputation allows the company to receive additional profit and increase profitability. Timely payments to suppliers, quality and speed of goods and services, reasonable price – its main indicators.

Implementing changes in accounting and financial reporting requires effective systems and methods of cost management. One of the important aspects is the

organization of cost accounting by centers of responsibility, which contributes to the implementation of the basic functions of accounting, analysis, control, exchange of information.

Creating an effective cost accounting system for the centers of responsibility in the enterprise should include the appropriate stages, which are shown in Fig. 8.

Stages of cost accounting by centers of responsibility

1. Clear functional separation of responsibility centers

2. Establishing personal responsibility of the heads of the centers for the results of their work

3. Assignment of costs to the centers of responsibility

4. Development of cost estimates for each responsibility center

5. Preparation of internal reports on the implementation of cost estimates

6. Analysis of the causes of deviations of actual costs from the planned and identification of culprits

7. Evaluation of the responsibility center and its contribution to the overall financial results

Fig. 8. Stages of the organization of the account of expenses of the enterprise on the centers of responsibility

At the first stage of the organization of the account of expenses on the centers of responsibility at the enterprise separation of the corresponding centers for fixing of responsible persons is provided. Thus the center of responsibility is traditionally understood as a separate segment of the enterprise within which personal responsibility of the head for financial results of activity of its division is established, therefore at the industrial enterprises it is offered to allocate four centers of responsibility:

- procurement department;
- department of warehousing;
- sales department;
- management staff department.

In the second stage, it is advisable to establish the personal responsibility of the heads of the relevant departments for the results of their work, pre-grouping the centers of responsibility on a functional basis.

In the third stage, it is necessary to allocate costs to individual centers of responsibility. The costs of responsibility centers on the principle of controlled costs are divided into controlled and uncontrolled, and their managers are responsible only for controlled costs.

The next important steps in the organization of accounting for the centers of responsibility are the development of cost estimates for each center and internal reporting on their implementation to assess the actual achievement of planned indicators, analysis of the causes of deviations of real costs from planned and identify culprits, and to assess the effectiveness of centers responsibility.

The internal reporting system of the enterprise should be as simple, unified, universal in terms of its applicability for different segments and time periods and suitable for multi-purpose use.

With this in mind, it is necessary to develop forms of internal reporting that should be used to assess the activities of the proposed centers of responsibility in the enterprise. In the Report on results of activity it is expedient to allocate the variable and constant expenses controlled by the head of the center, and also the fixed

expenses distributed on division which the manager of division does not control.

The last stage of the organization of the account of expenses of the enterprise on the centers of responsibility should be carrying out the analysis of deviations of actual expenses from planned and establishment of the reasons and guilty persons; evaluation of the activities of the responsibility center and its contribution to the overall financial results.

Thus, through the application of this system, the head of the production enterprise will have access to generalized and grouped information contained in internal and external reporting. Managers at the appropriate levels (heads of responsibility centers) will monitor the planned indicators within the structural units, so they should have access to information from the registers of primary and consolidated accounting. In turn, department specialists will have access only to the information of primary and consolidated documents. Employees of the accounting department must control the occurrence of costs at all stages of accounting, so you need access to all accounting information within the document flow, approved by the chief accountant.

This organization of cost accounting will simplify and speed up information links, and therefore, will allow at all stages of information promotion to respond in a timely manner to identified deviations from the planned parameters of activity and improve the financial results of the enterprise.

The company can use standard and unified documents and individually developed documents, in accordance with current regulations, instructions and recommendations that reflect the specifics of the industries and the peculiarities of its activities. One of the ways to improve the primary accounting at the enterprise can be to reduce the number of documents, which is achieved through the introduction of cumulative documents, the creation of comprehensive documents, the development of uniform forms of documents.

Prospects for further research should be conducted in the direction of finding ways to increase the informativeness of accounting for financial results in agricultural enterprises by accounting for certain activities using analytical accounts to account 79 "Financial results", which take into account the specifics of agricultural enterprises.

Accounting policy in modern business conditions has become a real tool for enterprise management, based on financial and tax planning, which allows to significantly reduce the tax burden, increase flexibility, efficiency and effectiveness of management decisions.

The formation of accounting policies should be carried out taking into account the characteristics of the enterprise to perform the following tasks:

- improving the financial condition of the enterprise, achieving its stabilization;
- economically justified reduction of turnover costs;
- ensuring profitability and efficiency of use of available resources;
- stimulating the work of employees and raising the living standards of the workforce.

The set goals can be realized by a reasonable choice of options and scientific development of the accounting policy of the enterprise.

Taking into account the unregulated in practice of the accounting policy for financial performance, it is proposed in the Order on the accounting policy of the enterprise to allocate methodological and technical blocks for these objects, which will ensure the prompt formation of reliable reporting on financial results.

Since the financial results are the final results of the enterprise, which are affected by all types of its activities, as well as the method of accounting not only its components – income and expenses, but also assets and liabilities, the use of which, respectively, allows the company to generate income and causes incurrence of costs, we proposed to divide the methodological part of the accounting policy into two groups:

- elements of accounting policies that directly affect the formation of financial results;
- elements of accounting policies that affect income and expenses that form the financial results.

The value of the financial results of the enterprise is directly affected by such factors as the moment of recognition of income and expenses; nomenclature and composition of items of income and expenses; their division by reporting periods; the procedure for attribution to financial results to determine the tax base.

In addition, the value of the final financial results of the enterprise is indirectly influenced by such elements of accounting policy as: the method of valuation and write-off of inventories; the method of accrual of the provision for doubtful debts and write-off of receivables; depreciation method of non-current assets; differentiation in accounting for current costs of repairs and capital investments; creation of reserves to ensure future expenses; determination of the method of cost accounting and calculation; the duration of the operating cycle; pricing method, etc.

The block of theoretical solutions involves research in the historical aspect of the categories of

profit and loss from the standpoint of various sciences, theoretical analysis of income and expenses that form the financial result of the enterprise, improving the classification of income, expenses and financial results as objects of accounting.

The conceptual block includes issues of rational construction of synthetic and analytical accounting of income, expenses and financial results at the enterprise, identification of strengths and weaknesses of its methodology and organization, substantiation of the order of formation and distribution of profits, improvement of income, expenses and financial results.

The methodical block includes the development of recommendations for the organization of automated accounting of income, expenses and financial results and the construction of an effective information model that can meet the needs of different categories of internal and external users.

Audit firms and auditors conduct an audit of the company's income in accordance with personal professional judgment and practical experience. To improve the quality of the audit, it is necessary to have an unambiguously accepted audit methodology with the definition of the main mandatory audit procedures, audit methods, definition of information that must be verified. Analysis of publications, theoretical and practical aspects of the audit of enterprise revenues indicates the need to address the methodology of the audit and determines its relevance.

In order to increase the effectiveness of the audit of performance, it is advisable to divide all objects of audit into four classification groups, namely: elements of the accounting policy of the enterprise on income, expenses and financial results; business transactions for accounting of income, expenses and financial results; accounts in primary documents, registers of accounting and reporting on income, expenses, financial results; information on income, expenses and financial results in the materials of previous inspections.

The general plan of the audit of financial results should include certain tasks and a list of audit procedures:

1) A visual inspection of the constituent documentation and primary documentation related to the receipt of income from the enterprise, documents confirming the costs of the enterprise, accounting records, financial statements. The compliance of the documentation with the current normative legislative acts is checked, the system of internal control is assessed.

2) The reality of conducting certain business transactions is checked, namely the existence of agreements and the legality of transactions.

3) The auditor examines the elements of the accounting policy of the entity on income and financial results; materiality of specific income groups in total income; reliability of operations on accounting of income and financial results; records in primary documents, registers of accounting and reporting on income and financial results; information on income and financial results, which was reflected in previous inspections.

4) The organizational and technological features

of the client, compliance with the requirements of the accounting policy of the enterprise to reflect in the accounting of costs, verification of the cost of production, verification of the organization of analytical accounting of costs of the enterprise; entries in primary documents, registers of accounting and cost reporting.

5) It is necessary to determine the compliance of the calculation of the financial result in accounting and financial reporting, the correctness and timeliness of income tax, the correct use of profits in accordance with administrative documents.

6) Using analytical methods, check the indicators of the statement of financial performance to identify those areas of reporting where the audit risk is highest, which is characteristic of the detection of errors in accounting and reporting or the possibility of fraud.

The results are entered in the working documents and serve as a basis for the formation of audit reports, a test report on financial results and data are compared with the client's report, an analysis of deviations and a certificate of financial stability and solvency.

Conclusions. It can be concluded that in conditions of financial instability, the primary task of domestic enterprises is to maintain competitiveness, in connection with which increasing the role of audit becomes a major factor in increasing the profits of the enterprise. Therefore, the functions of the auditor may not be limited to confirming the reliability of accounting data and financial statements. In the current economic environment, the auditor should provide sound advice on how to increase the company's profits.

So, today, the audit of income as a type of control is necessary, because the possession of reliable information is a prerequisite for the effective functioning of economic entities. In conditions of rapid changes in the competitive environment, increasing the size of enterprises, increasing the complexity of management processes, the company's management does not have enough information needed to make the right management decisions and ensure competitiveness. Internal revenue audit is an objective source of information, and therefore helps to achieve goals and objectives in the most effective way.

To improve and enhance the efficiency of accounting and auditing of financial results, we consider it appropriate:

– constant search for untapped opportunities to increase profits, which will ensure its growth;

– organization of cost accounting by centers of responsibility, which contributes to the implementation of the basic functions of accounting, analysis, control, exchange of information;

– continuous training of accountants in connection with the latest changes in the legal framework of accounting and control. This will allow accounting staff to respond freely to changes, as well as reduce the time during the transition to international accounting standards;

– assigning a separate executor to control the financial results of the enterprise. This will allow management at any time to check the dynamics, structure, efficiency to make the necessary decisions;

– taking into account the unregulated in practice of the accounting policy for financial performance, it is proposed in the Order on the accounting policy of the enterprise to allocate methodological and technical blocks for these objects, which will ensure the prompt formation of reliable reporting on financial results;

– to create an effective and perfect system of quality control of domestic audit;

– to improve the methodology of preparation and maintenance of audit working documents and the procedure for implementing the audit results on the basis of internal audit standards;

– improve the documentation of the audit.

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Vinnytsia, Ukraine*[DOI: 10.24412/2520-6990-2021-15102-26-30](https://doi.org/10.24412/2520-6990-2021-15102-26-30)**DEVELOPMENT OF THE FUNCTION OF ACCOUNTING IN MODERN MANAGEMENT CONDITIONS****Abstract.**

The article reveals the role of accounting functions in the modern conditions of enterprise management and substantiates the prospects for their further development. The research revealed that it is through the management function that the process of coordinating the actions of the main business entities in the enterprise, the main purpose of which is to achieve the goals and fulfill the mission of the enterprise. In modern conditions, the most important element of business management is accounting. The reliability of accounting data is the key to making informed and timely decisions at all hierarchical levels of management of the entity.

Modern methods of enterprise and production management require a more detailed study of the accounting function, the development of which contributes to the accounting system to fulfill its mission in management. The content of the main functions of accounting is revealed in the work. Possibilities of development of accounting functions in the conditions of modern management concepts are substantiated. It is concluded that the effectiveness of management depends on the development of all accounting functions. The growing role of accounting in the socio-economic space outlines a vector for expanding the functions of accounting.

Keywords: *management, enterprise, management methods, management concepts, accounting, accounting function.*

Formulation of the problem. The enterprise is the central link of the economy, the source of economic development and at the same time a component of the economy. In modern conditions, only those enterprises survive that flexibly respond to market demands, create and competently organize the production of competitive products, ensure the effectiveness of the restructuring of internal production management.

To date, the operation of any enterprise is impossible without the management of its economic activities. It is through the management function that the process of coordinating the actions of the main business entities in the enterprise takes place, the main purpose of which is to achieve the set goals and fulfill the mission of the enterprise.

Globalization processes in the economy expand the scope of accounting, which requires a combination of traditional accounting with elements of planning, forecasting, analysis, control and more.

In order to ensure not only survival but also effective functioning in a competitive environment, companies must improve the management system so that it responds to changes in a competitive market environment.

In conditions of dynamic changes in the internal and external business environment, the efficiency of the enterprise is impossible without the appropriate level of accounting and information support. Reliability of accounting data is the key to making informed and timely decisions at all hierarchical levels of management of the entity.

Modern methods of enterprise and production management require a more detailed study of the accounting function, based on the development of which should improve the methods and procedures used by the accounting system to fulfill its mission.

Analysis of recent research and publications.

The problems of enterprise management are perhaps the most studied and subjected to scientific research from different angles. At different times and different aspects of enterprise management systems studied a number of domestic and foreign scientists who laid the foundation of management actions and decisions in the enterprise in accordance with the circumstances that existed in society during their formation.

The issue of development of accounting functions in enterprise management is considered by many scientists-accountants and is quite debatable. There is inconsistency in the views of scientists on the nomenclature, theoretical justification and practical implementation of accounting functions. There is no consensus on the need and effectiveness of the introduction of new accounting functions.

The purpose of the article is to reveal the role of accounting functions in the modern conditions of enterprise management and substantiate the prospects for their further development.

Presentation of the main research material. Achieving the goals and objectives of modern enterprises of all forms of ownership, organizational and legal forms, various industries, in the context of transformation processes in the economy, the instability of the political and socio-economic situation in the country enterprise management and finding new ones that would ensure the economic development of the enterprise.

The basis for sustainable operation of enterprises is the growth of their profitability, competitiveness, solvency and market value as key indicators of the company's ability to develop, which directly depend on the coordinated and interconnected activities of all divisions of the enterprise, the effectiveness of which is ensured by a well-organized management system.

In the theory and practice of economic management, organizational structures have evolved - from the simplest to the most complex. In this case, each of the newly formed types of organizational structure was formed on the basis of previous ones, taking into account and developing their effective components. This nature of the emergence of new structures allowed to raise to a qualitatively new level of enterprise management, taking into account the new conditions of economic activity.

The development of enterprises depends on their effective management. With the changes in the paradigm of enterprise management, the conceptual foundations of this process change. Since the development of market forms of enterprise management in Ukraine, each of them, except for the state, must use modern concepts to ensure continuous development.

At present, the stage of finding and implementing in practice effective concepts of development management in domestic enterprises continues and is the subject of research by many economists.

Any type of management is based on a certain concept. The concept of management is a system of ideas, principles, ideas that determine the purpose of the organization, the mechanisms of interaction between the subject and the object of management, the nature of relations between individual parts of its internal structure, and determine the necessary degree of environmental impact on enterprise development [1].

Among the most well-known management concepts are the concept of goal management, the concept of change management, the concept of cost management, the concept of business efficiency management, the concept of enterprise management based on a systematic approach to information, the concept of budget management and more.

Among these concepts in the management of domestic enterprises the most widespread is strategic management, the concept of which is aimed at forming an image of the future state of the enterprise, taking into account the dynamics of the external environment.

Much less widespread is the concept of enterprise value management, according to which the focus of the enterprise is not to increase the physical volume of production, but to obtain additional value through cost thinking and creative (creative) activities of financial managers and business owners.

The concept of controlling through continuous flows of internal and external information combines basic, fundamental functions. The purpose of the concept is to provide information-oriented processes of planning, regulation and control (monitoring) at the enterprise, the implementation of the function of integration, system organization and coordination.

The concepts of cost management are widely used: cost-generating factors, added value, strategic cost management SCM, value chain, transaction costs, responsibility centers and others.

Management, depending on the scale and duration of implementation is divided into strategic (long-term), as well as tactical and operational (short-term).

Strategic management in a broad sense determines

the long-term (10-15 years) orientation in the development of society as a whole or in individual areas, spheres, objects, territories, determines the purpose, objectives, strategy of society and sets the direction of each management [2].

Strategic management is characterized by a large time gap between decision-making and its implementation. Sometimes the time interval can be decades. That is why uncertainty is the most characteristic factor of a strategic decision. Tasks at the level of strategic management relate to the description, modernization, improvement of business processes of the enterprise, building an organizational structure and determining the main indicators of business efficiency [3].

Tactical management - specific actions to achieve the set goals, ie short-term management, in which on the basis of available information is a constant comparison of indicators of the strategic plan with the results achieved over a period of time. As a result, sometimes individual indicators of the strategic plan are adjusted, management goals are revised [2].

Today there is a sharp change in the external environment in which domestic enterprises operate. As a result, the change in the external environment entails a corresponding reaction and the internal environment of enterprises. Instead of intensive development in stable favorable economic conditions, the issue of increasing competition with its invariable attributes - bankruptcies and acquisitions - is constantly on the agenda. The management of most companies spends most of their time on the tactical level of management [3].

Some economists believe that in an uncertain environment that is constantly changing, the effective functioning of the enterprise often depends on the ability to develop and implement creative management decisions based on information [4].

Information for effective management must meet certain criteria. Yes, it should be: - high quality, probable (minimum error); - complete, accurate (compliance with the real values of the state of affairs); - relevant (fresh information, not outdated); - valuable and useful (compliance with the purpose, market situation) [5].

According to economists, information should reflect more complex, global and rapidly changing business processes, ensuring the ability of management to adequately respond to the challenges of economic life [6].

There are 3 stages in the evolution of approaches to research on the interaction of accounting and enterprise management system. At the first stage, researchers who studied the problems of management system and accounting system, only partially took into account the requirements of the higher system (management system) or sometimes did not even take them into account for the service system (accounting system). Over time (at the second stage), such requirements began to be taken into account in the context of the spread of trends in mechanization and automation of accounting, and from the late 1980s until today (at the third stage) - in general on the functioning of accounting in the enterprise. Thus, today the registration of the system is considered as the main elements of information support of enterprise management systems (service delivery

system, production, storage and transmission of accounting information), which is created by improving the process of preparation and management decisions. Today the main task for scientists in the field of accounting is to ensure their own and adequate response to the change that will occur with the management system, which provides for the formation of the necessary accounting support for its effective operation in the new environment [7, p.199].

In modern conditions, the most important element of business management is accounting. Accounting information should ensure the achievement of goals and objectives, which are used at different levels of enterprise management.

Accounting as the basis of the information system of enterprise management forms an information base to meet the needs of internal and external users in making management decisions. Information is the main and determining result of accounting.

Different types of accounting are used to comprehensively reflect the complex and multifaceted activities of individual enterprises, organizations, as well as the entire process of social reproduction, each of which has its own specific objects, tasks and features. However, all of them do not act in isolation, but complement each other, creating a single system of economic accounting.

The purpose of all types of accounting is to provide management bodies with information on the state of development of the reproduction process.

The constant complication of economic life has led to the differentiation of economic accounting. In economic theory, business accounting is divided on various grounds. Historically, the first is the division according to the system of registration of economic facts studied. Under this approach, business accounting is divided into: operational; statistical; accountant's.

Together, these types of business accounting comprehensively cover the complex and multifaceted process of social reproduction, provide accounting for the availability and movement of property (resources), economic and legal (property rights) aspects of business relations and form a single system of business accounting.

Based on international experience, depending on the users of accounting information, accounting is divided into two types - financial and management, which together constitute a single system.

The purpose of accounting is related to the requirements of enterprise management.

Responsible for the purpose of accounting tasks are:

- recording primary data on economic activity;
- systematization, processing and storage of primary data;
- providing the necessary information to users through management, control and analysis of the enterprise.

The subject of financial accounting is the company's connections with the outside world. Management accounting characterizes and ensures the state of affairs within the enterprise.

The main tasks of financial accounting include:

- collection of data on economic facts and their recording in primary documents;
- accumulation of data on individual objects in the accounting registers;
- preparation of reporting forms on the status and structure of assets, liabilities, capital, cash flows.

Solving these problems allows systematic monitoring of changes that occur in the objects of accounting and summarizing information about such changes in the reporting forms that are provided to users for decision-making.

The management of the register means a system of systems and preparation of information about the activities of the enterprise for internal users in the process of enterprise management. With this in mind, the various tasks of administrative accounting are:

- providing information assistance to managers in making operational management decisions;
- cost accounting by centers of responsibility;
- definition of objects of accounting and objects of calculation;
- development and implementation of measures to optimize costs;
- control, planning and forecasting of economic efficiency of the enterprise;
- selection of the best effective ways of enterprise development.

An important feature that distinguishes management accounting from financial is focus. If financial accounting describes transactions that have already taken place, then the main task of management is to predict the consequences of future transactions. In management accounting, historical information is used mainly for forecasting.

Accounting, as an element of the management system, is characterized by the following main functions: information; control; evaluation; analytical; social.

A significant contribution to the study of accounting functions was made by G.G. Kireysev. In his opinion: «Knowledge of the functions of accounting should be considered as a prerequisite for understanding the main thing in accounting - its purpose. Under the functions of accounting should be understood as a manifestation of its main properties. Accounting functions are divided into internal and external. The first are manifested in the performance of his techniques. Their high-quality performance is an essential but technical element of an accountant's professional activity. Internal functions - the result of influence and taking into account the internal causes of its formation and development. External functions are related to the objects of accounting through the management mechanism, which is based on economic needs, interests, economic and legal relations, which are constantly evolving. Accounting performs the following external functions: scientific-cognitive, control, informational, motivational, regulatory, legal protection of business entities, prognostic ...» [8, p. 40-45].

The internal functions of accounting in the management system are to perform accounting techniques to reflect the facts of economic activity. They are closely related to external accounting functions, but remain part of accounting procedures.

External accounting functions are also divided into a number of functions, the main of which are:

Scientific - cognitive function. Using the methods of accounting for scientific and cognitive functions are measured through the observation of the facts of economic activity and systematize information. Data on assets and rights to receive them, ownership and liabilities are classified according to certain characteristics.

Information function. One of the main functions performed by accounting in the management system in the formation of a market economy. Accounting is the most important source of supply of information to various management entities - the company's services, its divisions, managers to make important management decisions.

Control function - an important function of accounting for the control of economic activity and property of the enterprise, compliance with applicable law and the terms of agreements, the feasibility and efficiency of economic activity. There are three types of control: previous, current and next (next). In terms of the form of implementation, all these types of control are similar, they differ only in the time of implementation and purpose.

Motivational function. Accounting information motivates the knowledge and behavior of managers in making informed management decisions.

The prognostic function is that having a certain amount of information, management entities can predict the positive or negative development of the object of management. The forecast contains a hypothesis, the probability of obtaining certain results.

Regulatory function. With the help of the regulatory function of accounting, it is possible to change the amount of cost and the final financial results, without changing the total amount of assets and liabilities of the balance sheet.

The function of legal protection of economic entities. Accounting is based on a broad legal framework governing the activities of the enterprise. Legal regulation is considered not only as a method, but also as a principle of management. Therefore, legal sciences, legal disciplines form the legal field of accounting of enterprises, organizations and institutions.

The purpose of the accounting function - the formation of quality and comprehensive information about the economic and financial activities of the enterprise and its timely provision to interested users. The place of the accounting function is determined by the logical relationship between management functions and the role of accounting in the management process [9].

The accounting system is influenced by many factors. With the development of society, the influence of certain factors on the functioning of the accounting system increases.

With the development and transformation of accounting functions, the role of the accountant in the enterprise is transformed from the implementation of template-planned functions to the solution of practical management problems in market conditions. The functions of an accounting specialist are significantly expanded. There are such as:

- full and reliable reflection in the accounting documents of all business transactions that took place at the enterprise in the reporting period;

- preparation of financial statements established by public administration bodies;

- providing information to domestic consumers to control business activities and make management decisions;

- providing information to external users about the real financial situation of enterprises.

Due to the changing status of knowledge in the post-industrial, information society, with the development of information systems and the increasing computerization of information collection, processing and transmission, it is natural to expect that more and more functions of an accountant will evolve and be performed by a computer without human help. [10, p. 38].

The development of information technology has led to: - the emergence of new objects of accounting (primarily intellectual); - new opportunities to document the facts of economic activity, their registration and archiving; - further development of communication, data transmission and computer technology.

Accounting in the research of scientists appears not so much as a way and means of reflecting the facts of economic life and reporting, but as a system of processing and interpretation of accounting information that ensures management decisions [11, p. 80].

According to scientists, the actualization of the digital transformation of accounting will only grow in the future, because the use of IT innovations allows to solve new problems, modernize the concepts of information processing and transmission, increases the efficiency of accounting processes. To the usual functions of accounting and reporting is added the need to consolidate management processes and IT services. As a result, the quality of information support of individual departments and users, united by a single digital platform, will increase. There is not just the conversion of data from paper to digital, but provides search, processing, synthesis of reports, error control and comparability, visualization of processes and their results, backup using IT tools [12].

Functional capabilities of accounting are developed by increasing the functional demand for accounting, quality in its activities, created by the development of the institutional structure of socio-economic space, which leads to the emergence of new and new records coming into accounting systems and quality professional accountants respond annually. Functional demand characterizes the importance of accounting in the management system and in the socio-economic space. In today's world, accounting is an important socio-economic institution, which gives it a new institutional functional demand. The latter absorbs the previously selected managerial functional demand [13].

There is an opinion that for the effective implementation of the target basis of the accounting system it is necessary to ensure the optimal relationship of its functions, in particular such as information and control, which should be specified within the accounting policy of business entities [14, p. 124].

Also, it is necessary to ensure the direction of the

accounting and information system to implement such functions as motivation, incentives, business development, which meets the principles of the concept of active-adaptive system. Accounting information system is open and has direct and feedback links with the management system and the external economic environment. Therefore, the development of accounting functions as a system should be aimed at ensuring these links in the operational mode [14, p.126].

Conclusions. The functioning of a modern management system is impossible without reliable, operational, relevant information and its analytical processing. The system of accounting and analytical management plays an important role in the functioning of the enterprise management system, ensuring the interaction of various structural units and responding to changes in the internal and external environment. Accounting using its own elements of the method forms an information base on the activities of the enterprise, which creates the preconditions for the implementation of certain management functions.

The development of accounting functions involves the definition of target functions and the set of workers who provide them, as well as the organizational mechanism for their implementation. The effectiveness of management depends on the development of all accounting functions

Management functions of accounting are constantly deepened and improved. Accounting has become an objective necessity of a modern method of production and its management. Theory and practice of accounting, the profession of accountant in general are evolving and changing in modern conditions of integration with information technology. Streamlining and optimization of accounting based on digital technologies will significantly change some accounting functions.

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UBEZPIECZENIA ROLNICZE W UKRAINIE A ŚWIATOWE DOŚWIADCZENIA PARTNERSTWA PUBLICZNO-PRYWATNEGO

Streszczenie.

Artykuł poświęcony jest współczesnym problemom rozwoju ubezpieczeń rolniczych na Ukrainie oraz badaniu doświadczeń światowych. Stwierdzono, że produkcja rolnicza o specyficznych cechach w warunkach zmian klimatycznych środowiska wymaga odpowiedniej ochrony ubezpieczeniowej przed ewentualnymi stratami

spowodowanymi niekorzystnymi zjawiskami przyrodniczymi i istniejącymi ryzykami prowadzenia działalności rolniczej. Określono odstraszające czynniki ubezpieczenia rolnego na Ukrainie oraz problemy relacji ubezpieczeniowych. Stwierdzono, że jedną z ważnych zachęt do wydajnej produkcji rolnej jest wsparcie państwa dla ubezpieczeń rolnych.

Doskonalenie systemów ubezpieczeń rolnych na Ukrainie opiera się na badaniu i wykorzystaniu najlepszych światowych doświadczeń w stosunkach ubezpieczeniowych na zasadach partnerstwa publiczno-prywatnego.

Abstract.

An article devoted to modern problems of agricultural insurance development in Ukraine and the study of world experience. It is established that agricultural production with special features and in the conditions of climatic changes of the environment needs to provide insurance protection against possible losses due to adverse natural phenomena and existing risks of conducting agricultural business. Deterrent factors of agricultural insurance in Ukraine and problems of insurance relations are determined. It is concluded that one of the various stimulants of efficient agricultural production is the support of state agricultural insurance.

Conclusions are made on the need to intensify agricultural insurance as a key means of increasing the potential of enterprises in the agricultural sector of the economy. Improvement of agricultural insurance systems in Ukraine is based on the study and use of the best world experience of insurance relations on the basis of public-private partnership.

Słowa kluczowe: ubezpieczenia, działalność ubezpieczeniowa, agroasekuracja, płatności ubezpieczeniowe, spółki państwowe

Keywords: insurance, insurance activity, agricultural insurance, insurance payments, public-private partnership, insurance protection

Rolnictwo jako ważny sektor gospodarki Ukrainy przyczynia się do zapewnienia bezpieczeństwa żywnościowego państwa poprzez produkcję produktów rolnych. Produkcja rolnicza o szczególnych cechach i w warunkach zmian klimatycznych środowiska wymaga niezbędnej ochrony ubezpieczeniowej przed ewentualnymi stratami spowodowanymi niekorzystnymi zjawiskami naturalnymi i istniejącymi ryzykami prowadzenia agrobiznesu.

Niedoskonały system ubezpieczeń rolnych na Ukrainie utrudnia efektywny rozwój sektora rolniczego gospodarki, dlatego obecny mechanizm ochrony ubezpieczeniowej producentów wymaga znacznej poprawy. Jednym z ważnych stymulatorów efektywnej produkcji rolnej jest wsparcie państwowych ubezpieczeń rolnych, które jako gwarancja relacji ubezpieczeniowych sprzyja jednoczeniu interesów rolników, ubezpieczających i państwa.

Celem artykułów jest zwrócenie uwagi na problematykę ubezpieczeń rolnych na Ukrainie, które utrudniają rozwój priorytetowego sektora gospodarki oraz ocenę światowych praktyk wykorzystywania partnerstw publiczno-prywatnych w ubezpieczeniach.

Pod ochroną ubezpieczeniową przedsiębiorstw sektora rolnego gospodarki należy rozumieć relacje ekonomiczne, redystrybucyjne, które powstają w procesie zapobiegania, pokonywania i kompensowania szkód wyrządzonych określonym przedmiotom za pośrednictwem instytucji ubezpieczenia.

Stosowanie mechanizmu ochrony ubezpieczeniowej rolników odbywa się poprzez wspieranie zapobiegania ryzyku oraz wzmacnianie ryzyk i zagrożeń ryzyk oraz zagrożeń ryzyk i zagrożeń ryzyk.

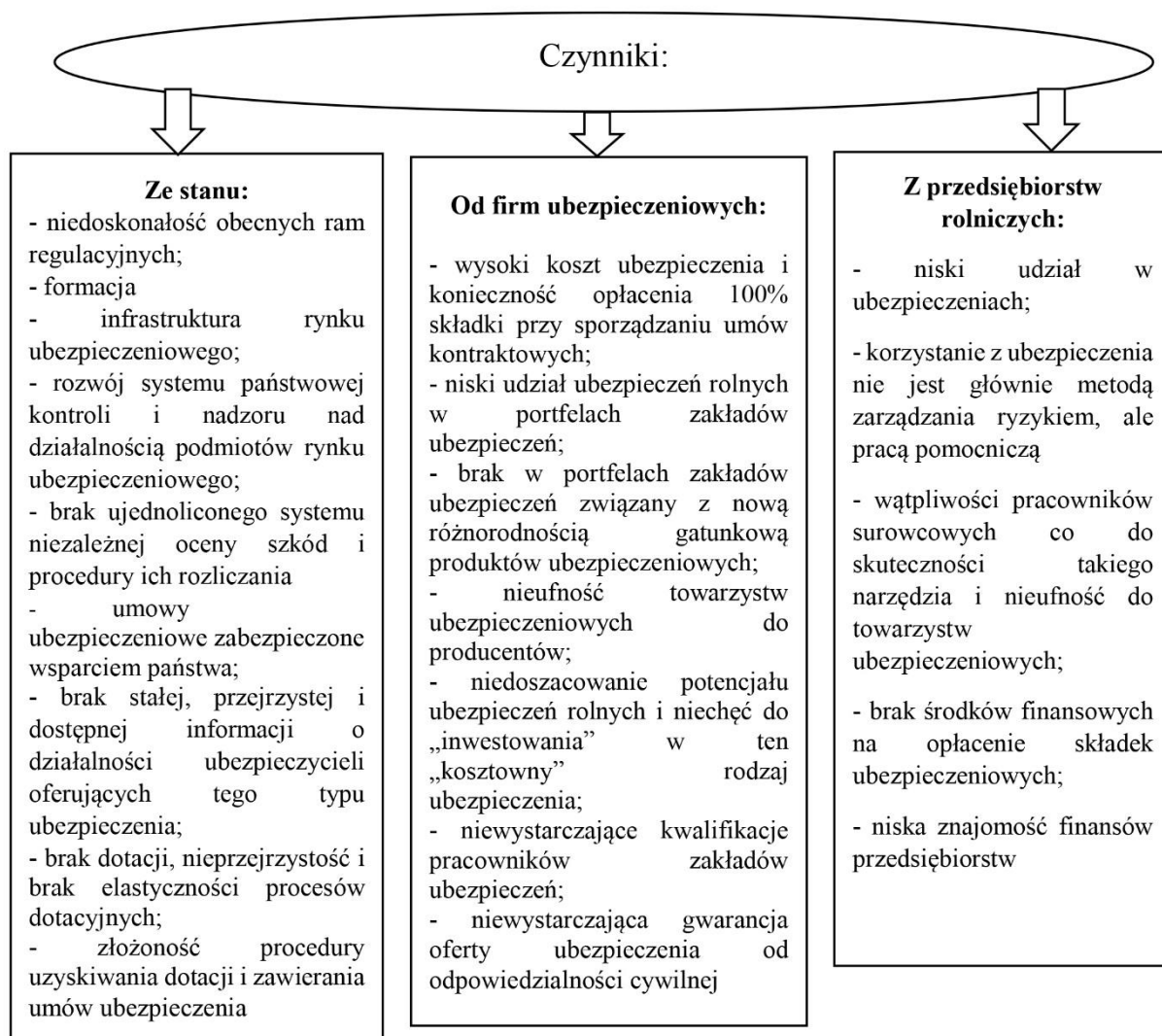
Zatem jako kategoria prawna ubezpieczenia rolnego - jest rodzajem stosunków agrarno-prawnych służących ochronie interesów majątkowych ubezpieczających związanych z ryzykiem ubezpieczeniowym w rolnictwie, w edukacji zdarzeń ubezpieczeniowych określonych w umowach ubezpieczenia lub obowiązującym ustawodawstwie, kosztem fundusze ubezpieczeniowe [1].

Produkcja rolnicza na swoją naturalną działalność jest działalnością ryzykowną, mającą na celu wpłynięcie na katalizę pogodową, aw ostatnich latach narastające tendencje zmian klimatycznych skutkujące nieplanowanymi płacami, wzrostem kosztów, aw konsekwencji prognozowaniem wyników finansowych.

Poziom ochrony ubezpieczeniowej producentów rolnych jest nadal niski i niewystarczający, aby zagwarantować bezpieczeństwo prowadzonej przez nich działalności gospodarczej. Nie ma realnego systemu ochrony ubezpieczeniowej, który spełniałby współczesne wymagania. Ubezpieczenia w rolnictwie zaczynają się odradzać, wymagają opracowania nowych programów ubezpieczeniowych, opartych na podstawach naukowych, metodach prognozowania, wysoko wykwalifikowanej kadrze [2, s. 208–209].

Przeszkodami w rozwoju producentów rolnych na Ukrainie są niedoskonałe ramy prawne oraz brak realnego wsparcia ze strony państwa dla przemysłu oraz skutecznych mechanizmów ochrony ubezpieczeniowej.

Główne czynniki hamujące rozwój ubezpieczeń rolniczych na Ukrainie podzielono na trzy grupy (rys. 1).



Rys.1. Czynniki hamujące rozwój ubezpieczeń rolniczych na Ukrainie (uogólnione na podstawie [3, s. 16; 4, s. 62])

Ryzyka branży i wysokie koszty usług ubezpieczeniowych wymagają zwiększenia roli państwa w promowaniu rozwoju rolniczego systemu ubezpieczeń.

Badanie ujawniło istotne ograniczenia na rynku ubezpieczeń rolnych, w tym brak wsparcia państwa dla rozwoju branży, trudne warunki i procedury ubezpieczeń rolnych, brak ubezpieczenia tych ryzyk, które zwiększają obawy ubezpieczających, brak gwarancji świadczenia ubezpieczeniowe i czas własny dla przedsiębiorstw rolnych (ponad dwukrotnie w latach 2013-2018). W ostatnich latach na Ukrainie obserwuje się negatywny trend w zakresie wysokości składek ubezpieczeniowych: w 2014 r. Poziom składek wzrósł z 7,6% do 44,2%, wcześniej w 2018 r. Spadł do 4,2%. W latach 2013-2018 liczba zawartych umów spadła o 30%, suma ubezpieczenia wzrosła 2,2-krotnie, a wysokość składek planowanych przez ubezpieczycieli rolniczych wzrosła 2,8-krotnie (na lata 2014-2018) [5].

Na Ukrainie prawie nie ma ochrony ubezpieczeniowej przedsiębiorstw rolnych, co wskazuje na niski poziom ubezpieczeń rolnych - zaledwie 3-7%, podczas gdy w praktyce światowej znacznie niższy (w Polsce - 30% w Niemczech - ponad

60%).

Wsluchiwanie się w zmiany klimatyczne i kontynuowanie perspektyw takich trendów zwiększa ryzyko upraw na Ukrainie z powodu utraty plonów ze względu na specyfikę prowadzenia działalności rolniczej, wymaga zwiększonego ubezpieczenia ryzyk systemowych (naczynia, mróz itp.).

Według Ministerstwa Rozwoju Gospodarczego, Handlu i Rolnictwa Ukrainy (MEDT), ze względu na zmiany klimatyczne w 2020 r. 10-15% wszystkich przedstawicieli Ukrainy cierpiało na ceramikę (odsetek ten wynosi około 0,5 mln ha ziemi obsianej, a zrekompensować stratę kwotą na poziomie 2,5 mld UAH.) [6].

Dlatego konieczne jest zintensyfikowanie ubezpieczenia tych ryzyk systemowych, takich jak przybieranie na wadze i promowanie interesów ekonomicznych wszystkich uczestników stosunków ubezpieczeniowych. Dlatego takie ryzyko systemowe, jak przybory kuchenne, wiąże się z wysokim kosztem, który ogranicza działalność rolniczą. W związku z tym państwo potrzebuje działań usprawniających regulacje i zapewniających wsparcie dla tego sektora, w tym poprzez udzielanie gwarancji państwowych.

System ubezpieczeń ryzyk rolniczych przy

wspieraniu państwa wymaga usprawnienia, w tej kluczowej kwestii jest równowaga interesów uczestników ubezpieczeń z dostępnością usług ubezpieczeniowych, poprawą jakości usług, tworzeniem efektywnej infrastruktury rynku ubezpieczeniowego, rynku [3, s. 17].

Na podstawie wybranych problemów w systemie wsparcia państwowego ubezpieczeń rolnych [3, s. 17]:

- ograniczenie minimalnych strat w zbiorach obowiązujących w przepisach, co pozwala rolnikom na ubezpieczenie;

- poszerzenie listy zagrożeń dla upraw o takie zjawiska naturalne, jak długotrwałe ulewy, wczesne pojawienie się pokrywy śnieżnej i promowanie wierzchniej warstwy gleby;

- wprowadzenie elastycznych programów ubezpieczeń rolnych i możliwości wsparcia państwa dla krajów w regionach o wysokim poziomie mekmekekmenmennya;

- wprowadzenie ubezpieczeń rolnych z „jednorazowej dotacji”.

Głównymi kryteriami rozwoju systemów ubezpieczeń rolniczych powinny być: przejrzystość i zaufanie między uczestnikami systemów ubezpieczeniowych, możliwość uwzględnienia użytkowników wszystkich uczestników, rozwój nowych produktów ubezpieczeniowych, dobrowolny udział w ubezpieczeniach systemowych, regulacja realnych członków system i państwowa kontrola roszczeń ubezpieczeniowych. ekonomiczna celowość działania na rynku ubezpieczeń agrarnych prywatnych zakładów ubezpieczeń, efektywność wykorzystania środków państwa na wsparcie ubezpieczeń agrarnych [7 s.30]. Zdaniem autora „na interakcję uczestników systemu ubezpieczeniowego decydują ich interesy i zwyczaje. Optymalność osiągnięta jest poprzez bilans przeglądów i podaży produktów ubezpieczeniowych oraz wpływ na stan procesów wsparcia finansowego ubezpieczeń rolnych.

Nina realizuje inicjatywy mające na celu zmianę ustawodawstwa na Ukrainie, wprowadzając systemy ubezpieczeń rolnych w stylu amerykańskim, gdzie istnieje rozróżnienie między państwowym a prywatnym sektorem ubezpieczeń, które z naszą pomocą zapewniają najlepsze globalne doświadczenia i promują ubezpieczenia rolne na Ukrainie. skuteczne mechanizmy ubezpieczeniowe dla producentów rolnych.

Perspektywy realizacji państwowych programów wsparcia ubezpieczeń ryzyk rolniczych w przyszłości zależą całkowicie od zdolności budżetu państwa do alokacji zestawu takich celów.

Dlatego obecnie dla efektywnego rozwoju rolnictwa na Ukrainie warunkiem koniecznym powinno być uchwalenie ustaw odpowiedzialnych za możliwość ochrony ubezpieczeniowej producentów przed nieprzewidywalnymi przedsięwzięciami związanymi z ryzykiem branż.

Ustawodawstwo w zakresie ubezpieczenia ryzyka w rolnictwie Ukrainy stale się zmienia i nie ma skutecznego mechanizmu ochrony ubezpieczeniowej. Konieczne jest wprowadzenie mechanizmu ochrony ubezpieczeniowej, w którym państwo stwarza warunki

do ubezpieczenia rolnego poprzez ustalanie prognozowanych nakładów, zatwierdzanie zakładów ubezpieczeń rolniczych obsługiwanych przez państwowe służby pomocnicze, akceptację standardowych produktów ubezpieczeniowych oraz zwrot części składki ubezpieczeniowej.

W produkcji rolno-przemysłowej wysokiego ryzyka zawsze istnieje ryzyko utraty zysku na skutek bezpośredniego uzależnienia od określonych czynników charakterystycznych dla rolnictwa, stąd rośnie potrzeba dalszego rozwoju i poprawy relacji ubezpieczeniowych w rolnictwie, takich jak najlepsze praktyki świata. doświadczenie.

Wysłuchując się w potrzebę usprawnienia mechanizmu ochrony ubezpieczeniowej przedsiębiorstw rolnych na Ukrainie w celu rozszerzenia zakresu ubezpieczeń rolnych, analizujemy doświadczenia innych krajów w korzystaniu z takich alternatywnych źródeł wsparcia rolnictwa jak ubezpieczenia.

Doświadczenia światowe (kraje europejskie) pokazują, że w wielu krajach istnieje skuteczny system ubezpieczeń w sektorze rolnym, który reguluje ustawodawstwo, a rolnicy pokrywają ryzyko i minimalizują straty finansowe dzięki wsparciu władz publicznych w zapewnianiu zdolności upraw.

Doświadczenia innych krajów wskazują na wykorzystanie modeli partnerstwa publiczno-prywatnego (USA, Niemcy, Francja, Hiszpania, Portugalia, Izrael, Turcja, Austria, Chiny) przy wykorzystaniu różnych mechanizmów motywacyjnych (dotacje kapitałowe, dane podatkowe, poprzez współpracę platformy i zarządzanie sprzedażą krajową) sprzyja rozwojowi ubezpieczeń rolniczych.

Analiza porównawcza doświadczeń światowych pokazuje, że w większości krajów świata istnieje system partnerstwa publiczno-prywatnego (USA, Kanada, Hiszpania, Portugalia, Austria, Francja, Polska itp.) charakteryzuje się znacznym wsparciem państwa w ubezpieczeniach rolnych.

W większości krajów skuteczny system „partnerstwa publiczno-prywatnego” istnieje również w modelach („europejskich”) z minimalną strukturą państw (Szwecja, Australia, Niemcy), które są zwolnione z kontroli działalności prywatnych towarzystw ubezpieczeniowych.

Biorąc pod uwagę, że będziemy korzystać z dwóch modeli dla Ukrainy za pośrednictwem towarzystw ubezpieczeniowych i ze względu na wykorzystanie prywatnych firm ubezpieczeniowych do pokrycia tego ryzyka, państwo wspiera ten obszar, producenci są aktywnie zaangażowani w ubezpieczenia rolne. Koincydencja interesów i ewentualnych uczestników tego systemu, gdzie główna rola przypada rządowi, który swoje uprawnienia zastosuje do polityki wsparcia ubezpieczeń rolnych w celu promowania dalszego rozwoju przedsiębiorstw w rolniczym sektorze gospodarki.

Czyli światowe doświadczenia i wdrażanie niskiego poziomu ubezpieczeń rolnych na Ukrainie w porównaniu z krajami europejskimi oraz wysoki poziom ryzyka działalności rolniczej (straty z katalizy i warunków pogodowych) wskazują na potrzebę

zmiany podejścia rolników do ubezpieczeń zasady ogólne.

Dla Ukrainy, przy ograniczonych możliwościach finansowych budżetu państwa, przyjętym modelem może być system partnerstwa publiczno-prywatnego, które „zapewnia efektywne wykorzystanie zasobów państwowych i maksymalne wykorzystanie rynku rolno-ubezpieczeniowego. -prywatne partnerstwo w ubezpieczeniach rolniczych jest celowe do prowadzenia kosztem stymulowania tworzenia stowarzyszeń ubezpieczycieli i utrzymania dopłat do części kosztów składek ubezpieczeniowych kosztem środków wsparcia państwa branży rolniczej” [4 str.64]. Zdaniem autora [4], „naszym zdaniem model partnerstwa publiczno-prywatnego jest najbardziej zrównoważony - zarówno z punktu widzenia wsparcia państwa dla ubezpieczeń rolnych, jak i zapewnienia efektywnej współpracy pomiędzy sektorem publicznym i prywatnym. Taka symbioza pozwala państwu zminimalizować koszty wspierania rozwoju ubezpieczeń rolniczych i skupić się na pełnieniu funkcji czysto zarządczych, wspierając poprzez mechanizm dopłat do składek na ubezpieczenia rolne produkcję priorytetowych rodzajów produktów rolnych.

Decyzja sektora prywatnego o wdrożeniu odpowiednich programów wsparcia państwa wspierających konkurencję w segmencie ubezpieczeń rolnych zwiększa odpowiedzialność ubezpieczycieli i wzmacnia kontrolę nad ich działalnością. Jednocześnie państwo wymaga stworzenia pola legislacyjnego dla rozwoju systemów ubezpieczeń rolniczych, reguluje działalność zakładów ubezpieczeń oraz zapewnia jak najbardziej efektywne wykorzystanie ubezpieczeń rolnych jako narzędzia realizacji priorytetów polityki rolnej.”

Ogólnie rzecz biorąc, partnerstwa publiczno-prywatne w zakresie ubezpieczeń ryzyk rolniczych w Stanach Zjednoczonych zapewniają znaczące publiczne wsparcie finansowe, programy ubezpieczeń wielowariantowych, które zapewniają podgrupę prawną i odpowiednią kontrolę, co zapewnia wysoki poziom ochrony ubezpieczeniowej amerykańskim rolnikom. Analizując doświadczenia Stanów Zjednoczonych można stwierdzić, że następujący program ubezpieczeniowy: Program ubezpieczenia produkcji (uprawy) produktów rolnych, Program ubezpieczenia na wypadek utraty życia w danym powiecie, Program ubezpieczenia dochodów, Program ubezpieczenia od ryzyk katastroficznych .

Wsparcie państwa dla sektora rolnego w krajach rozwiniętych ma na celu nie tylko zwiększenie produkcji rolnej, ale także zapewnienie jej stabilności, wysokiej jakości produktów, niwelowanie negatywnych skutków środowiskowych i społeczno-gospodarczych zdegradowanych obszarów rolniczych. Jednym z elementów mechanizmu finansowo-kredytowego sektora rolnego, wspierającego produktywność ekonomiczną sektora rolnego i chroniącego go przed negatywnymi skutkami nieprzewidywanych i przypadkowych podziałów klimatycznych, przyrodniczych i innych niekorzystnych zjawisk, są ubezpieczenia, na których

w ramach państwowych programów ubezpieczeniowych jest finansowane przez państwo [8].

Zachodnioeuropejskie partnerstwo publiczno-prywatne w ubezpieczeniach rolniczych jest również ukierunkowane na zapewnienie stabilnego dochodu producentom rolnym i jest realizowane przy publicznym wsparciu finansowym. Udział krajów UE w programie ubezpieczeń rolnych reguluje Porozumienie w sprawie rolnictwa. Państwa rekompensują straty producentów wiejskich na następujących zasadach: prawo do dopłat jest określane w przypadku strat przekraczających 30% średniego dochodu brutto producenta rolnego w ciągu ostatnich trzech lat; średni dochód brutto za trzy lata, obliczony na podstawie poprzedniego pięcioletniego cyklu rolniczego, z wyłączeniem najniższych i najwyższych stawek; wysokość dopłat rekompensuje do 70% utraty dochodu przez producenta rolnego za rok, jeżeli wysokość dopłat zależy tylko od dochodu i nie jest korygowana w zależności od rodzaju wiążącego produkt, a także krajowego i światowego ceny; łączna kwota świadczeń zmniejsza o 100% łączne straty w przypadku, gdy ubezpieczający otrzymuje świadczenia w ramach programu ubezpieczeniowego, a także programu pomocy w przypadku ryzyka katastrof [8].

Ukraina jest zainteresowana doświadczeniem w korzystaniu z partnerstw publiczno-prywatnych w Kanadzie.

W Kanadzie istnieją programy ubezpieczeń rolnych, takie jak ubezpieczenie upraw na wypadek całkowitej lub prywatnej utraty (utruty) plonów, ubezpieczenie wyprodukowanych (wyhodowanych) produktów rolnych przeznaczonych do sprzedaży na rynku, istnieje program ubezpieczenia upraw i inne produkty powiązane w przypadku utraty plonów lub zmniejszenia przychodów w wyniku zmiany cen rynkowych hurtowych (GRIP), pojedynczy program ubezpieczenia upraw i innych upraw towarzyszących w przypadku całkowitej lub prywatnej utraty lub spadku dochodów w wyniku rozkładu cen hurtowych na rynku, krajowego trójstronnego programu stabilizacji (NTSP) i ubezpieczenia dochodu netto (NISA).

Ocena światowych doświadczeń wskazuje, że obecna praktyka ubezpieczeń rolnych koncentruje się na ubezpieczaniu dochodów producentów wiejskich, co znajduje odzwierciedlenie z praktyki na Ukrainie. (Dlatego uważa się, że ubezpieczenie gwarantujące przedsiębiorczy dochód producentom rolnym ma silniejsze ekonomiczne mechanizmy rozwoju produkcji rolnej niż ubezpieczenie tylko od ryzyka naturalnego. W końcu wysokie plony producentów nie zawsze gwarantują dodatni rachunek finansowy. Jednak zastosowanie podejścia dochodowego wymaga generalnie wysokiego poziomu technicznego i technologicznego produkcji rolnej, więc jej wykorzystanie na Ukrainie jest ograniczone, ale jest to kwestia czasu.

Główny wektor systemu ubezpieczeń partnerskich Kanady ma na celu zapewnienie rentowności sektora rolnego i jest to przedmiotem uwagi krajowej.

Publiczno-prywatne ubezpieczenie od ryzyka dla

kanadyjskich rolników stymuluje rozwój gospodarstw, stosowanie przyjaznych dla środowiska technologii produkcji rolnej, poprawę jakości produktów i sprzedaż na rynku ubezpieczeń rolnych. Odpowiedzią na obawy przed ubezpieczeniem dochodu netto jest skorzystanie z takiego instrumentu bankowego - otwarcia konta oszczędnościowego, które następuje z dwóch subkont. Drugi subbrator gospodarstwa jest tworzony do obliczeń na podstawie umowy.

Rachunek oszczędnościowy można otworzyć w dowolnym banku, jest on corocznie uzupełniany przez rolnika i innych uczestników tej formy partnerstwa publiczno-prywatnego w tych samych firmach prywatnych z szacowanego dochodu.

Jeżeli rentowność spadnie w ostatnim okresie, rolnik otrzymuje ubezpieczenie w wysokości zapewniającej masę dochodu netto do średniej rentowności z ostatnich pięciu lat. Brak danych dla tej kwoty płatności i odsetek dla skumulowanej inwestycji. Kiedy rolnik przestaje uprawiać ziemię, wszystkie oszczędności na obu subkontach są humanitarne. W tym rachunku zysków i strat obowiązuje tylko kumulacja na innym subkoncie, tj. Subkoncie. W przypadku Kanady taki program jest głównie prywatny i masowy, ponieważ nie obejmuje około 80% gospodarstw.

Efektywny rozwój rolnictwa na Ukrainie sprzyja przyjmowaniu ustaw, które są odpowiedzialne za możliwość ochrony ubezpieczeniowej producentów przed nieprzewidywalnymi przedsięwzięciami związanymi z ryzykiem branży. Konieczne jest wprowadzenie mechanizmu ochrony ubezpieczeniowej, w którym państwo stwarza warunki do ubezpieczenia rolnego poprzez określenie przewidywanych wolumenów wydawniczych, zatwierdzanie zakładów ubezpieczeń rolniczych obsługiwanych przez państwowe służby wsparcia, zatwierdzanie standardowych produktów ubezpieczeniowych oraz refundację składek ubezpieczeniowych.

Wysłuchując się w zwiększone ryzyko agrobiznesu, rola ubezpieczeń rolnych na Ukrainie powinna być kreowana i uwzględniana przez producentów rolnych przy planowaniu działań

(polityka finansowa przedsiębiorstwa) oraz określana w polityce finansowej wspierania biznesu na świecie. najlepsze praktyki.

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РОЛЬ УСТОЙЧИВЫХ ФИНАНСОВ ДЛЯ СОЦИАЛЬНО-ЭКОНОМИЧЕСКОГО РАЗВИТИЯ ГОСУДАРСТВА

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THE ROLE OF SUSTAINABLE FINANCE FOR THE SOCIO-ECONOMIC DEVELOPMENT OF THE STATE

Аннотация.

В работе предлагается реализация модели устойчивого развития национальной экономики РФ на основе формирования соответствующей национальной системы финансирования и ответственного инвестирования, включающей механизмы управления социальными и экологическими рисками всей финансовой системы государства. Проанализирована информация по выпуску зеленых и социальных облигаций в мире

и в РФ, обусловлена их актуальность как часть парадигмы устойчивых финансов для обеспечения целей устойчивого развития государства.

Annotation.

The paper considers implementation of sustainable development model for the national economy of the Russian Federation based on the formation of appropriate national finance system and responsible investment, including mechanisms for managing social and environmental risks of the entire financial system of the state. The information on the issue of green and social bonds in the world and in the Russian Federation is analyzed, their relevance is determined as part of the paradigm of sustainable finance to ensure the goals of sustainable development of the state.

Ключевые слова: устойчивые финансы, ответственное финансирование, социально-экономическое развитие, государство, цели устойчивого развития.

Keywords: sustainable finance, responsible financing, socio-economic development, government, sustainable development goals

Finance as a tool of economic management may be used to integrate a state into the world economy. The level of financial sector's development does not necessarily only follows economic growth, but it may also cause this growth. Contemporary world economic, financial systems are facing complex problems that destabilize society, affect a wide range of issues: from ineffective transformation of idle funds into loan capital up to growing social inequality and climate change. While the main course of world economic and financial policy is aimed at encouraging the development of technological and technocratic solutions, some scholars and practitioners believe that global problems require "a fundamental reorientation of society and the economy, and not the introduction of some technical solutions» [1]. Sustainable development, at its core, aims to eradicate poverty and achieve sustainable development globally and at the level of each country.

Scientists who study sustainable finance and their role in a state development agree that reorientation of the today's society towards global sustainable development involves changes in the foundations and methods of economic assessment of sustainable finance. Financial capitalism requires an endless stream of new assets to sustain speculation and profit. However, the financial sector remains indifferent to long-term value and largely views social and environmental issues as external factors that it has nothing to do with. It is difficult to agree with this, since we observe a direct relationship between the price of energy carriers, the high level of capitalization of oil and gas companies and the global financial markets. The consumer society is gradually transforming into a society that takes responsibility for the environment and shares the Sustainable Development Goals (SDG) adopted at the UN New York Conference in 2015 for all countries of the world for the period from 2016 to 2030. Sustainable finance is now becoming the mainstream for socio-economic development as it involves financial decision making that takes into account environmental, social and organizational principles (ESG Principles). Effective sustainable finance not only solves the economic challenges of states, but also social and environmental ones.

We reviewed the most significant global and Russian business and society initiatives to promote sustainable finance. Coalition for Environmentally Responsible Economies (CERES) was one of the first established in 1989 in the United States. It brings together a

wide range of investors, companies, the public to use best business practices and solutions to create a healthy global economy. The Business Charter for Sustainable Development appeared a year later in France and created environmental management principles, which emphasized that business shares the view that there should be a common goal, not a conflict, between economic development and environmental protection, both for the actual and future generations. The Business Council for Sustainable Development (BCSD) was also created in 1990 in Switzerland and promotes the concept of sustainable development among world business leaders and companies. Five years later, the World Business Council for Sustainable Development (WBCSD) was also created in Switzerland. It represents top management of leading companies (there are over 200 among them) and it also contributes to the dissemination of ideas about environmental business efficiency (eco-efficiency). The Climate Bonds Initiative (CBI) was founded in the UK and is an international non-profit investor-oriented organization working to mobilize the bond market to address climate change. In 2020, the Council for Sustainable Business Development, Corporate Social Responsibility and Volunteering of The Chamber of Commerce and Industry of the Russian Federation appeared in Russia. It was created to expand the opportunities for Russian companies and small and medium-sized businesses to participate in the implementation of social projects and social initiatives based on the principles of sustainable development, as well as to replicate successful corporate volunteering practices among the largest enterprises during thematic events by chambers of commerce and industry.

Sustainable finance is closely intertwined with concepts such as responsible investment, sustainable banking, green and social bonds. According to the Climate Bonds Initiative (CBI) the issue of green bonds in the amount of \$ 807.2 million in equivalent in 2007 for the first time was placed by the European Investment Bank. By the end of 2020, the green finance market amounted to \$ 1 trillion and showed an average annual growth rate of 95%. In Russia, the first issue of green bonds took place only in 2018: Resource Saving KhMAO, which deals with the processing of municipal solid waste, raised RUB 1.1 billion. Since then, such large issuers as Russian Railways, MTS and Sovcombank have debuted with green and social bonds, but

Russia still lags behind the West both in terms of market size and in terms of the complexity of instruments.

The Central Bank of the Russian Federation states the following "all sectors of the financial market ... must be stable, not participate in dubious transactions, and accurately fulfill their obligations to customers" [5]. In 2019, the Bank of Russia published the Concept for Organizing in Russia a Methodological System for Development of Green Financial Instruments and for Responsible Finance Projects, it was prepared by the Expert Council on the Long-Term Investment Market at the Bank of Russia.

The sustainable finance is becoming a key issue on government and expert platforms, new issuers of green bonds have appeared recently, an expert platform has been created in the field of sustainable development and green finance - the Center of Competencies and Green Expertise. The strategic goal of the regulator is to ensure the reliability and stability of financial markets, to promote their development and transparency of functioning. In summer 2020, the Russian Federation presented a report on the achievements of the SDGs (Sustainable Development Goals) at the Political Forum at the UN. A crisis, in many ways, due to the COVID19 pandemic, 2020 turned out to be successful for the Russian market for sustainable finance. So, in December 2020, the market volume reached 126 billion rubles. Experts expect that by the end of 2021 bonds, and the market volume for green (funds from the issuance of which are directed to environmental projects) and social (funds from the issuance of which are directed to social projects) bonds will reach 250 billion rubles [6]. The implementation of the model of sustainable development of the national economy will be most effective on the basis of the formation of an appropriate national financing system, including mechanisms for managing social and environmental risks of the entire financial system.

So, the achievement of the SDGs determines the vector of achieving the financial goals of corporations, responsible investment of financial institutions is also becoming mainstream in the sustainable development of the region, the state, and the international economy. The concept of sustainable finance should become a

new paradigm of the socio-economic development of the Russian Federation, since, in our opinion, they will not only ensure the stability of the financial system of the state or will contribute to the early achievement of the SDGs, but, as we mentioned earlier, ensure the adoption of such financial decisions, when environmental, social and organizational principles are taken into account. Rethinking finance requires "reintegrating social values into economic theory" through a better understanding of the theory of the firm, the behavior of economic agents, shareholders and stakeholders, and an ethical framework as well.

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LECTURE FOR CORRESPONDENCE STUDENTS AS AN ELEMENT OF FORMATION OF PROFESSIONAL COMPETENCE OF ACCOUNTING AND TAXATION PROFESSIONALS

Abstract.

The publication substantiates the methodological methods of teaching lectures in accounting disciplines, taking into account the peculiarities of the form of education and the contingent of part-time students for the formation of their professional competence.

Keywords: *educational process, professional competence, correspondence form of study, study session, lecture, professional disciplines, accounting disciplines.*

Formulation of the problem

Today the labor market makes high demands on

specialists. Obtaining integrated, general and professional competencies that allow individuals to be com-

petitive in the labor market are provided by higher education institutions. The presence of distance learning in Ukraine allows obtaining a certain level of education and qualification without separation from production.

The organization of the educational process on the correspondence (distance) form of education is carried out by the institution of higher education in accordance with the provisions of the Law of Ukraine "On Higher Education", state standards of education, other legislative acts of Ukraine on education.

On the one hand, the scope, structure and quality of competencies of a student studying by correspondence must meet the requirements of the state standard of education and educational-professional program of the relevant specialty and educational level. On the other hand, distance learning differs significantly from full-time education, in particular, the number of classes, the schedule of the educational process, and the number of students and so on. All these features should be taken into account in the learning process.

Analysis of recent research and publications

The problems of improving the forms and methods of teaching in higher education are devoted to the works of O.F. Verbylo, Y.M. Kozlovsky, O.V. Levchuk, I.Y. Yaremko and other scientists.

In the context of globalization of the economy, international standardization of accounting and financial reporting, there is a problem of training highly qualified

personnel in the field of accounting and taxation. The development of integration processes in Ukraine, including in the system of higher education and science of Ukraine, requires the introduction of European norms and standards of education, introduction in the system of higher education of best practices of forms and methods of teaching foreign and domestic higher education institutions.

The purpose of the article

The purpose of this publication is to substantiate the method of teaching lectures on accounting disciplines to part-time students for the formation of their professional competence.

Presenting main material

The development of the educational process is a response to the challenges of society, trends in economic development and the desire of the individual to form and self-realization.

Vinnitsia National Agrarian University trains specialists in accounting and taxation for all sectors of the economy and, above all, for agriculture. Agriculture is a budget-generating sector of Ukraine, which ensures economic and food security of the state. According to the analytical report on professional qualification forecasting in Ukraine, a steady increase in employment in agriculture, forestry and fisheries (+ 30.6%), financial activities and insurance (+ 16.6%) is expected (Table 1).

Table 1

Employment forecast in Ukraine by economic sectors, %

№	Sector	2015 p.	2011 p.	2020 p.	2025 p.
1	Agriculture, forestry, fisheries	100.0	154.7	121.1	130.6
2	Production	100.0	118.8	109.3	119.1
3	Construction	100.0	112.1	98.6	101.1
4	Wholesale and retail trade	100.0	107.7	94.5	98.9
5	Information technologies and communications	100.0	101.7	93.4	89.8
6	Financial activities and insurance	100.0	110.3	109.6	116.6
7	Education	100.0	100.6	94.9	94.0

Source: formed by the author on the basis of [1].

The competency-oriented system of vocational education requires changes in the entire paradigm of vocational education, including changes in teaching methods, assessment, and ways to ensure its quality. Changes in approaches to learning primarily affect the transfer of emphasis from the process to learning outcomes, the roles of teacher and student in the learning process, the organization of learning, the dynamics of curricula, assessment methods, etc. [2].

The formation of professional competence has its own specifics not only at different stages of training, but also in the process of training specialists in different forms of training (full-time, part-time, distance).

The educational process in higher educational institutions, including for part-time students, is carried out in the following forms:

- training sessions,
- independent work of students,
- practical training,
- control measures.

The main types of education in higher education are:

- lecture;

- laboratory, practical, seminar, individual lesson;

- consultation.

- other types of classes are determined in the manner prescribed by the higher education institution.

Lecture - the main form of training in higher education, designed to master the theoretical material. This is a methodological and organizational basis for all forms of training, including independent.

Lectures in a higher education institution concentrate a large amount of knowledge that the teacher develops and presents to applicants in a form that corresponds to modern methods. The main purpose of the lecture is to give a systematic basis of science-intensive professional knowledge of the discipline, to reveal the state and prospects of development of lecture issues in a particular field of science, to focus on the most complex and fundamental issues of the topic.

The scope of the lecture course determines the curriculum, and its subject - the working curriculum of the discipline.

The didactic goals of the lectures are to communi-

cate new knowledge, systematize and generalize the accumulated, the formation on their basis of ideological views, beliefs, worldview, the development of cognitive and professional interests.

The lecturer is obliged to adhere to the curriculum on the topics of lectures, but is not limited to the interpretation of educational material, forms and means of bringing it to students.

The most common type of traditional lectures is an information lecture. In such a lecture, the lecturer introduces students to a block of logically complete scientific information that reveals the main content of a particular topic. At the end of the lecture, the teacher announces what material on the topic of the lecture students should work independently, and in what form the results of independent work should be submitted.

One of the conditions for improving the quality of training is the effective use of opportunities for independent work of students both during classes and in preparation for them. This can be done in particular with the help of non-traditional lectures, in which students not only learn something new, but also clarify, expand, summarize, systematize the knowledge they have acquired independently. Lectures become dialogical, students change their position from passive listeners to co-authors. Thus, the level of information assimilation and students' self-confidence increases, motivation and skills of independent cognitive activity develop.

In the conditions of non-traditional lecture the process of preparation for it of the teacher differs in comparison with preparation for traditional. The lecturer advises students, monitors and analyzes the results of their testing, reviews the questions received from students. Based on the results of such preparatory work, he adjusts the content of the next lecture, plans the form of its holding. During the lecture, the teacher organizes an active discussion of the lecture by students, gives them the opportunity to make additions, share interesting information found during the preparation for the lecture [4].

When giving lectures on professional disciplines for part-time students, it should be borne in mind that students have significant information on many issues, know the practice. In addition, if the contingent of full-time students is more or less homogeneous in terms of degree, then the flow of part-time students on the one hand there are students who have a solid practice in the chosen specialty, and on the other hand - students who came immediately after schools whose activities are not yet related to work in the specialty. The lecturer who conducts classes in full-time and part-time forms of education must take into account these features when preparing lectures.

First, a certain part of the lecture should be dedicated to answering questions. From our experience, we can say that part-time students are mostly interested in

the audience, they, as practitioners, are concerned about many questions that they expect to receive from the lecturer. Therefore, when conducting a lecture for part-time students, it is advisable to allocate more time for interactive communication with the student audience. At the same time (again from my own experience) the lecture becomes more interesting, activates the audience when questions are asked not at the end of the lesson but in its process. As it is unconventional for lectures, the audience should be informed about such organization of classes at the beginning.

Secondly, based on the fact that the contingent of part-time students has a different level of special training, the lecturer must build a lesson so that it was useful and interesting for everyone.

Today, for example, the expediency of the information type of lectures (when during the lesson students are provided with the maximum possible amount of information) is questionable. After all, modern students have ample opportunities in accessing a variety of information sources. And the disadvantage of this method of teaching lectures is the passive perception of students of lecture material.

Therefore, it is advisable to implement in the practice of reading problem lectures on at least some topics of the course. The problematic issues of such a lecture are discussed in more depth in seminars and practical classes. Students offer solutions in term papers and dissertations. This practice significantly enhances the scientific work of students. However, in terms of activity in scientific work, it is objectively lower for part-time students (since they are mostly specialists - practitioners). This is clear from a small study conducted by us.

We conducted a survey of second, third and fourth year students of the Faculty of Accounting and Auditing of Vinnytsia National Agrarian University. One question was asked: "What do you expect from lectures on accounting disciplines as a form of academic work?" And the following answer options are offered:

1. Maximum presentation of theoretical information with the ability to summarize as much as possible.
2. Summary of basic concepts for taking notes. In this case, the teacher has the opportunity to spend more time to explain the material, to give specific examples, to demonstrate the material.
3. The lecture should be problematic. (The teacher brings to the audience problematic issues on the topic of the lecture, different points of view on their solution so that the student could draw independent conclusions, find ways out of the problem situation).
4. Your option.

The first option involves the least independent, creative work of students. The second and third - involves the active actions of the student, active thinking, both during the lecture and after it.

The results of the survey are shown in table 2.

The results of the survey of students of the Faculty of Accounting and Auditing of Vinnytsia National Agrarian University

Course	Answer options									
	1		2		3		4		Total	
	quantity	%	quantity	%	quantity	%	quantity	%	quantity	%
Full-time education										
2	22	51	6	14	12	28	3	7	43	100
3	11	30	10	27	14	38	2	5	37	100
4	7	23	5	17	18	60	-	-	30	100
Total	40	36	21	19	44	40	5	5	110	100
External form of education										
2	14	29	22	46	12	25	-	-	48	100
3	13	26	31	62	6	12	-	-	50	100
4	18	33	29	54	6	11	1	2	54	100
Total	45	30	82	54	24	15	1	1	152	100

Source: generated by the author

A total of 110 full-time students and 152 part-time students took part in the survey. As we can see, a significant number of full-time respondents (about 36%) answered that the lecture should be informative. However, most of these students are sophomores who are not yet familiar with the specifics of accounting disciplines. Most senior students want lectures to be problematic. This is due to their greater awareness of accounting practices, the need to apply their knowledge to research and practice. Senior students are more aware of their future specialty and understand that for successful work they need to be able to think independently, independently find solutions to problematic situations.

The structure of the answers of part-time students is somewhat different from this picture. Here, the largest percentage of all courses falls on the second answer, which indicates the desire of part-time students not just to passively summarize the material, but to get specific and clear answers to questions that relate in many cases to their current work. These are mainly tax issues, problems of changes in legislation, application of international accounting and reporting standards, etc.

In our opinion, the small number of the third answer is explained by the lower interest of part-time students in scientific activities.

Third, it is advisable (especially for part-time students) to organize individual lectures on issues related to this discipline, but not covered by the curriculum, leading scientists or practitioners.

Conclusions and suggestions

Thus, the organization and methodology of classes and, above all, lectures (especially in professional disciplines) must take into account the peculiarities of the organization of distance learning and the contingent of

part-time students. Application of progressive techniques, such as problem lecture - based on problem method; binary (lecture for two) - a method of dialogue; lecture-visualization - the method of clarity; lecture with planned errors - a method of finding errors; lecture-press conference - a method of questions and answers, will achieve the didactic goals of lectures.

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Вінницький національний аграрний університет*[DOI: 10.24412/2520-6990-2021-15102-41-47](https://doi.org/10.24412/2520-6990-2021-15102-41-47)**ТЕОРЕТИЧНІ ОСНОВИ МОТИВАЦІЇ ПРАЦІ ТА ЇЇ СТИМУЛЮВАННЯ НА ВІТЧИЗНЯНИХ ПІДПРИЄМСТВАХ***Krasnyak O.**Candidate of Economic Sciences, Associate Professor, Associate Professor of the Department Associate Professor of Agricultural Management and Marketing, Vinnitsia National Agrarian University**Amons S.**Candidate of Agricultural Sciences, Associate Professor, Associate Professor of the Department of Botany, Genetics and Plant Protection, Vinnitsia National Agrarian University***THEORETICAL FUNDAMENTALS OF LABOR MOTIVATION AND ITS STIMULATION AT DOMESTIC ENTERPRISES****Анотація.**

У статті розглянуті основні питання сучасного етапу стимулювання праці персоналу на підприємствах України. Проаналізовано вплив поточних умов економічної кон'юнктури на продуктивність праці і процес мотивації співробітників організації. Перераховано приклади методів ефективного стимулювання праці персоналу на українських підприємствах.

Встановлено, що для вітчизняних підприємств джерелами підвищення продуктивності праці стають організаційно-економічні фактори, які впливають саме на ефективність «живої» праці, доповнюють матеріально-технічні фактори та створюють передумови реалізації особистісного потенціалу працівника.

Наголошено, що мотиваційний механізм, як важливий фактор формування ефективної системи стимулювання в процесі управління персоналом, вимагає постійного дослідження процесу розвитку та його структуризації і вдосконалення.

Abstract.

The article considers the main issues of the current stage of stimulating the work of staff at the enterprises of Ukraine. The influence of current conditions of economic situation on labor productivity and the process of motivation of employees of organizations is analyzed. Examples of methods of effective stimulation of work of the personnel at the Ukrainian enterprises are listed.

It is established that for domestic enterprises the sources of increasing labor productivity are organizational and economic factors that affect the efficiency of "live" work, complement the material and technical factors and create the preconditions for the realization of personal potential of the employee.

It is emphasized that the motivational mechanism, as an important factor in the formation of an effective system of incentives in the process of personnel management, requires constant research of the development process and its structuring and improvement.

Ключові слова: *мотивація праці, система стимулювання, персонал, працівник, підприємство, ефективність.*

Keyword: *work motivation, incentive system, staff, employee, enterprise, efficiency.*

Formulation of the problem.

With the intensification of the process of formation of market relations, the essence of such important economic categories and processes as material incentives and income generation fundamentally changes.

Modern market conditions of Ukraine's economy require business leaders to constantly work to improve the quality of their products and increase the level of financial stability, which is important for attracting foreign investment capital. By achieving these goals, the company is able to increase the level of competitiveness of both business and its products /

services. There is only one question: to find the tools with which the management implements the above tasks. Among them - the management of labor and productivity, which depend on the volume of products produced in relation to the cost of their labor.

The development of the incentive system is a comprehensive approach to addressing the issue of improving the efficiency and quality of work in the formation of new economic relations in the agricultural sector of the economy. When using it in the management of an agricultural enterprise, it becomes clear how well developed the current system of selection, adaptation, training, placement of personnel,

as well as the formation of relationships between employees of enterprises.

The peculiarity of a comprehensive approach to the system of labor incentives is the formation of working conditions of agricultural personnel, which depends on the specifics of the industry, seasonality of production and other components of production processes. Therefore, the system is a unity of interdependent and interacting elements that are able to actively interact with the environment to change its structure, while maintaining integrity, to choose one of the possible lines of behavior to achieve a common goal. Social order systems are self-governing systems. Any self-managing system is divided into two subsystems: managed and control.

Implementation of economic reforms in the state, change of forms of ownership, its privatization and privatization, creation of a multidisciplinary sphere of management in agriculture require changes in approaches to remuneration and systems of material incentives for all categories of workers. There are also significant changes in the legislation of Ukraine, the basic rights and responsibilities for wages and its promotion have been transferred by the state to agricultural producers.

The purpose of the article is to theoretically substantiate and develop practical recommendations for the system of stimulating labor motivation of employees of agricultural enterprises in market conditions.

Analysis of recent research and publications.

In modern conditions, the formation of an existing system of material incentives for labor, which provides competitive advantages of agricultural enterprises is the most important condition for increasing the effectiveness of agricultural enterprises. Evaluation of the effective use and formation of a system of material incentives in the center of attention of many economists. A significant contribution to solving this problem was made by domestic and foreign scientists: A. Maslow, V.S. Diesperov, D. McClelland, M.Y. Malik, O.A. Bugutsky, O.G. Shpykuliak, L.I. Mikhailov, but some issues still remain relevant and modern.

The Guidelines for the organization of material incentives for employees of enterprises and organizations state that material incentives are a means of meeting the material needs of workers depending on the results of their collective and individual work through a system of legislative, regulatory, economic, social and organizational factors and measures, associated with production. The system of material incentives - a set of basic and additional indicators for assessing the collective and individual results of work, in which workers are made various incentive payments in excess of basic wages in order to use their material interest to increase productivity, efficiency and competitiveness [1].

The economic encyclopedic dictionary defines that economic forms and methods of motivating people, based on the use of material interest of man in raising the level of wages, in obtaining additional monetary rewards, gifts and other incentives [2].

V. Petty in his work "Motivation as a factor in activating labor behavior" emphasized: "land - the mother of wealth, and work - his father" [3].

The system of motivation at the level of the agricultural enterprise should be based on the following requirements: provision of equal opportunities for employment and promotion according to the criterion of labor productivity; reconciling the level of remuneration with its results and recognition of personal contribution to the overall success; creating appropriate conditions for the protection of health, safety and well-being of all employees; providing opportunities for the growth of professional skills, the realization of the abilities of employees; maintaining an atmosphere of trust and interest in the team to achieve the common goal [4].

Staff incentives are measures taken to provide employees with decent working conditions and the satisfaction of their personal interests. Naturally, these measures are aimed at achieving the goals of the organization [5, p. 53].

According to N. Pitel "... stimulation in the process of labor relations management is the main way to realize the motivation of labor activity." In his opinion, the higher the quality of the workforce, and the better the organization of labor relations, the less there is a need for direct incentives in the process of managing people in the enterprise [6].

M.S. Bashmak emphasizes that the encouragement of employees with cash benefits should be based on the results of work [7].

According to research by the Harvard Business School, only 10% of people work consistently well or consistently poorly. The remaining 90% need clearly defined tasks and incentives to benefit the company. From this we can conclude that the success of the whole enterprise largely depends on a well-thought-out system of motivation [9].

The main motives for employment for employees of agricultural enterprises, as noted by A. Babenko and O. Vasiliev are: wages, property income, working conditions, professional and career growth, the right to participate in economic issues, receiving from the company socio-cultural services [8].

According to O. Kovalenko and A. Gogolenko, the purpose of incentives is not only to encourage people to work, but also to force them to do it better than provided by labor relations, ie an effective system of incentives should be based on the results of work [11].

A number of authors [12] define incentives as a set of external conditions created by business entities themselves for more successful realization of their own needs.

Regarding the motivational process, the situation with its implementation in the agricultural sector is even more critical, as noted by M. Shatokhina and M. Blazhko [10].

In our opinion, work in agricultural enterprises has its own specifics, which affects its payment and incentives.

Results of the research.

Stimulation of labor is a way to manage the behavior of social systems of different hierarchical levels, is

one of the methods of motivating labor behavior of objects of management. Therefore, every agricultural enterprise is interested in increasing labor productivity and efficient use of its labor resources.

"Labor efficiency" and "quality of work" are key factors in increasing the company's profits in the long run.

In the economic literature, various definitions of labor quality are given.

V.Ye. Shoemaker notes that the quality of work - a set of properties of the labor process, due to the ability and desire of the employee to perform certain work along with certain requirements [13]. The quality of labor can be defined as a relatively stable set of properties, which creates its essential certainty as a special type of activity and causes different production results.

In the economic encyclopedia, this definition of the quality of labor is a set of specific actions aimed at achieving a certain material goal, which distinguishes one type of specific work from another. The qualitative side of work is characterized by such indicators as complexity, intensity, efficiency of mental effort [14].

The quality system is closely related to the quality of work. In the conditions of scientific and technical progress the technological aspect of quality of production acquires special value. This implies a high level of compliance with production technology, compliance with all parameters of finished products and services, compliance with international standards and environmental standards. In the modern economy, a high level of international cooperation of production and division of labor, which also makes it necessary for products to comply with established quality systems and the international quality system.

In accordance with the growing requirements for product quality and its compliance with international standards and quality systems, agricultural enterprises face the need to improve staff skills. Therefore, the role of training and retraining systems is increasingly growing in accordance with the increasing requirements for their skills, knowledge and skills to ensure the required product quality. With the growth of production automation, reduction of manual labor, and even the complete replacement of man by machines and mechanisms, the qualification of personnel plays an important role in improving product quality based on international standards and systems.

Closely related to the concept of "quality of work" is the concept of "labor efficiency", which depends primarily on employees of agricultural enterprises. Currently, labor efficiency is determined not only by labor productivity, but goes through all stages of production, from development to production or service. Currently, the growth of production efficiency is ensured by the transition to modern technologies, which provides a high level of automation, reduced material consumption and a high level of product quality. Thus, the growth of product quality and improving production efficiency are inextricably linked and present at all stages of agricultural production, which affects the level of extensive use of labor, labor intensity and technical and technological state of production.

T.O. Galaida and N.B. Tenytska believes that among the main indicators of labor efficiency are labor productivity, labor intensity of production, capital adequacy and wage intensity of production [15].

Thus, we can emphasize that increasing labor efficiency is an improvement of the technological process, reducing the material consumption of products, optimizing the labor process of employees, leading to increased profits. Stimulating the efficiency and quality of work of employees leads to increased profits and increase the competitiveness of agricultural enterprises in the market.

A more thorough identification of the place and role of incentives in the general mechanism of regulation of labor behavior requires to determine its functions in relation to this behavior. We can distinguish economic, social, socio-psychological and moral, educational functions of labor incentives.

The economic function is to help increase production efficiency.

The meaning of the social function of labor incentives is that the socio-economic position of workers is largely determined by the set of economic and social benefits that a person has, occupying a position in the system of social division of labor.

Socio-psychological function of stimulation is the influence of the entire organization of the incentive system on the formation of the inner world of the employee: his needs, values, attitudes, orientations, work motivations, his perception as the most important social value.

Moral and educational function is determined by the fact that incentives to work form an active life position, a high moral climate in society. At the same time, it is important to ensure a correct and reasonable system of incentives, taking into account traditions and historical experience.

Socio-psychological function is closely linked, intertwined with the moral, educational function, which reflects the "contribution" of stimulation in the formation of moral qualities of the employee, in the formation of labor morality.

Social, socio-psychological and moral functions of stimulation are the subject of study of sociology, social psychology, ethics [11].

Despite all the variety of forms and methods of increasing the incentives for staff of the organization, the problem of choosing the optimal system of remuneration does not lose its relevance. Their effectiveness depends on how fully they take into account the nature of production, features of labor processes, technological level of production, "age" and position of the enterprise in the market, fierce competition, the stage of the life cycle of products.

It is also important how the system is perceived by employees and whether unions are active. For all the uniqueness of each organization, there are some patterns, accounting for which in the practice of building reward systems helps to ensure the greatest return.

Any goods, material or spiritual, that meet human needs, if their receipt involves activity, should be called incentives to work. Or we can say that the good be-

comes a stimulus to labor, if it forms the motive of labor. Generally speaking, incentives are everything that a person considers valuable.

Stimulation of labor involves the creation of conditions under which, as a result of active work, the employee will work more efficiently and more productively, ie perform more work than previously agreed. In this case, the stimulation of labor creates the conditions for the employee to realize that he can work more productively, and when the desire arises, which in turn gives rise to the need to work more productively. For the employee, these are manifestations of motives for more efficient work and the realization of this motive (motives) in the process of work.

Incentive is a purposeful influence on a person, which, regardless of the source and nature, affects the activity of staff. This impact is based on the provision of guarantees of achievement as a result of their own activities of the subject of the train, which meets the needs of staff [16].

A significant number of scientists claim that the employee is affected by a significant number of incentives:

- system of economic standards and benefits;
- the level of wages and fair distribution of profits;
- working conditions;
- relations in the team;
- career development;
- creative impulse and interesting work;
- desire to assert itself and constant risk;
- tough external commands and internal culture,

etc. [17].

The incentive system is based on administrative and legal methods of management, but does not replace them, because incentives are effective if the authorities are able to achieve the level for which they are paid. The purpose of stimulation is not only to motivate a person to work in general, but to motivate him better (more) than what is due to the employment relationship.

According to the type of needs or needs that meet the incentives, the latter can be divided into internal and external. The first include a sense of self-esteem, satisfaction with the results, a sense of content and significance of their work "luxury of human communication" that arises in the process of work and others. They can also be called moral incentives. The external reward is what the company provides to each other: wages, bonuses, career growth, symbols of status and prestige, praise and recognition, various benefits and incentives. They can also be called monetary and material and social incentives. The source of material incentives is determined by the nature of the incentive system.

We will consider the types of incentives listed above in more detail, because together they are the main elements of an effective system of incentives for employees of agricultural enterprises.

Wage organization is an organizational and economic mechanism for assessing the labor contribution of employees and the formation of wage parameters in accordance with this assessment, the cost of labor services and the state of the labor market. The organization of wages should also include the use of a mechanism

for establishing certain social guarantees, aimed primarily at ensuring the subsistence level for the poorest categories of workers [17].

The bonus is an additional remuneration that is paid to the employee of the enterprise only in cases of performance of work and is individual and collective.

Career growth, which gives both higher wages and manifests itself for the employee as an economic incentive, and interesting, meaningful work in the form of administrative incentives, and reflects the recognition of professional development, merit and authority of the individual by "transferring" the employee to a higher status group with a manifestation of moral stimulus.

Status and prestigious reward is an internal driving force of employee behavior, associated with its desire to occupy a higher position, to perform more complex and responsible work in the enterprise.

Praise and recognition, which can be personal or public. The essence of which is that the employee or team, which is particularly noted, mentioned in special reports to senior management or personally presented to him, get the right to sign the responsible documents in the development of which they participated.

The world experience of work incentive systems is conventionally divided into three models: Japanese, American and European. The Japanese model is based on outpacing the growth of labor productivity in relation to the growth of living standards, including wages. To encourage entrepreneurial activity, the state does not take serious measures to control the property stratification of society.

The existence of such a model is possible only with the high development of all members of society of national identity, the priority of the interests of the nation over the interests of a particular person, the willingness of the population to make certain material sacrifices for the welfare of the country. The system of labor incentives in comparison with other industrialized countries in Japan is very flexible.

Traditionally, it is based on three factors: professionalism, age and experience. The amount of salary of a worker, engineer, and manager of lower and middle levels, depending on these factors is determined by the tariff grid as the sum of payments in three sections: age, work experience, qualifications and skills, which are characterized by category and category, and is conditionally constant part of the employee's salary.

The system of labor incentives in the United States is based on wages. The most widespread are various modifications of the hourly wage system with standardized tasks, supplemented by various forms of bonuses. Currently, one of the most common forms of remuneration for both primary and secondary workers is remuneration, which combines elements of piecework and hourly systems.

In this case, the employee's daily earnings are defined as the product of the hourly wage rate for the number of hours worked. If the employee fails to comply with the daily norm in kind, the work is continued until the norm is met. This system of remuneration does not provide for the payment of bonuses, because, according to American economists, these amounts are laid down in the high wage rate of the worker and the

salary of the employee. A distinctive feature of this system is the simplicity of accrual of earnings and planning of wage costs.

The French model of labor incentives is characterized by a wide variety of economic instruments, including strategic planning and incentives for competition, a flexible system of taxation. Its distinctive feature is the inclusion of strategic planning in the market mechanism. The basis of market relations in the French model is competition, which directly affects the quality of products, meeting the needs of the population in goods and services, reducing production costs.

There are two trends in the wage policy of French firms: indexation of wages depending on the cost of living and individual wages. Consumer price indices are taken into account in the wages of almost all large enterprises, which is reflected in collective agreements with trade unions. The principle of individualization of remuneration is carried out by taking into account the level of professional qualification, the quality of work performed, the number of innovation proposals, the level of employee mobility [18].

Of interest are the results of research in the field of employee motivation, obtained in the European Union in opinion polls. Surveys conducted in Germany showed that about 30% of employees are completely satisfied with their work. At the same time, 65% of employees indicated that their work brings them satisfaction in general. 94% of surveyed professionals and employees said that their work satisfies them, and only 2% of managers categorically answered that work does not bring them a sense of satisfaction [2, p. 29]. The results of surveys show that the system of motivation of managers and professionals should be based on the commitment of employees to work.

The need for wage reform is obvious. Since the low level of income of agricultural workers has a negative impact on their solvency and competitiveness of domestic products. Directions for further wage reform should be aimed at improving the quality of life of the rural population, increasing effective demand, reducing social tensions in society. To this end, it is necessary to move from the attitude to wages as part of the income of the enterprise, to the attitude as the price of goods "labor" in order to carry out the normal reproduction of labor [20].

The current stage of economic reforms in Ukraine is characterized by the fact that companies operate in an environment of growing demands of various social groups. In this regard, the creation of an effective system of incentives for employees becomes especially important. Let's consider some directions of the decision of this problem.

When creating an incentive system should be based on the principles developed in management theory and applied in a market economy: complexity; systematic; regulation; specialization; stability; purposeful creativity. Let's focus on the essence of these principles.

The first principle is complexity. Complexity implies that a comprehensive approach is needed, taking into account all possible factors: organizational, legal, technical, material, social, moral and physiological.

Organizational factors - is the establishment of a certain order of work, separation of powers, formulation of goals and objectives. As already mentioned, the correct organization of the production process lays the foundation for further efficient and quality work.

Legal factors closely interact with organizational factors, which aim to ensure compliance of the rights and responsibilities of the employee in the process of work, taking into account the functions assigned to him. This is necessary for the proper organization of production and further fair incentives.

Material factors determine specific forms of material incentives: wages, bonuses, allowances, etc. which has already been emphasized.

Social factors involve increasing the interest of employees by providing them with various social benefits, providing social assistance, employee participation in team management.

Moral factors are a set of measures aimed at ensuring a positive moral and ethical climate in the team, the correct selection and placement of personnel, various forms of moral incentives.

Physiological factors include a set of measures aimed at maintaining the health and efficiency of employees. These measures are carried out in accordance with sanitary, ergonomic and aesthetic requirements, which include rules for equipping workplaces and establishing rational modes of work and rest. Physiological factors play no less important role in improving the efficiency and quality of work performed than others.

All these factors should be applied not separately, but in combination, which guarantees good results. It is then that a significant increase in the efficiency and quality of work of workers in agricultural enterprises will become a reality.

The principle of complexity determines the conduct of these activities not in relation to one or more employees, but in relation to the entire staff of the enterprise. This approach will have a much greater effect at the level of the entire agricultural enterprise.

The second principle is systematic. If the principle of complexity involves the creation of a system of incentives taking into account all its factors, the principle of system city involves the detection and elimination of contradictions between factors, their relationship with each other. This makes it possible to create a system of incentives that is internally balanced through the mutual coordination of its elements and is able to work effectively for the benefit of the enterprise. An example of system city can be a system of material and moral incentives for employees, based on the results of quality control and evaluation of employee contribution, that is there is a logical relationship between quality and efficiency and subsequent remuneration.

The third principle is regulation. The regulations provide for the establishment of a certain order in the form of instructions, rules, regulations and control over their implementation. In this regard, it is important to distinguish between those areas of activity of employees that require strict compliance with instructions and control over their implementation, those areas in which the employee must be free in their actions and can show

initiative. When creating a system of incentives, the objects of regulation should be the specific responsibilities of an employee, the specific results of his activities, labor costs, i.e. each employee must have a complete idea of what is part of his responsibilities and what results are expected of him. In addition, it is necessary to regulate the issue of evaluation of the final work, i.e. the criteria by which the final work of the employee will be evaluated must be clearly established. Such regulations, however, should not preclude a creative approach, which in turn should also be taken into account in the subsequent remuneration of the employee.

Regulation of the content of the work performed by employees of the enterprise should solve the following tasks:

- definition of works and operations that should be entrusted to employees;
- providing employees with what they need to perform the tasks assigned to them;
- distribution of works and operations between divisions of the enterprise on the principle of rationality;
- establishment of specific job responsibilities for each employee in accordance with his qualifications and level of education.

Regulation of the content of labor serves to increase the efficiency of work performed.

From the point of view of stimulation of the performed work the regulation of results of the performed work plays a very important role. It includes:

- determination of a number of indicators that characterize the activities of units of the enterprise and each employee in particular, which would take into account the contribution of units and individual employees to the overall performance of the enterprise;
- quantification of each of the indicators;
- creation of the general system of an estimation of the contribution of the worker in achievement of the general results of activity taking into account efficiency and quality of the performed work.

Thus, we can say that the regulation of incentives plays a very important role in streamlining the system of incentives in the enterprise.

The fourth principle is specialization. Specialization is the assignment of certain functions and works to the company's divisions and individual employees in accordance with the principle of rationalization. Specialization is an incentive to increase productivity, increase efficiency and improve the quality of work.

The fifth principle is stability. Stability implies the presence of a formed team, the lack of staff turnover, the presence of certain tasks and functions facing the team and the order of their implementation. Any changes that occur in the work of the enterprise must take place without disrupting the normal performance of the functions of a particular unit of the enterprise or employee. Only then there will be no reduction in the efficiency and quality of work performed.

The sixth principle is purposeful creativity. Here it is necessary to say that the system of incentives in the enterprise should encourage employees to be creative. These include the creation of new, more advanced products, production technologies and designs of applied equipment or types of materials, and

the search for new, more efficient solutions in the field of organization of production and management.

Based on the results of creative activity of the enterprise as a whole, the structural unit and each individual employee, measures of material and moral stimulation are provided. An employee who knows that the proposal made to him will bring him additional material and moral benefits, has a desire to think creatively. It is necessary to take especially seriously the stimulation of the creative process in research teams.

When organizing the system of incentives at the enterprise it is necessary to take into account the proportions in payment between simple and complex work, between employees of different qualifications.

When creating an incentive system at the enterprise it is necessary to adhere to the principle of system flexibility. Flexible incentive systems allow the manager, on the one hand, to provide the employee with certain guarantees of salary in accordance with his experience and professional knowledge, and on the other hand, to make the employee's salary dependent on his personal performance and the results of the enterprise as a whole.

After analyzing modern approaches to work incentives, we can identify key types of motivation of workers, which can lead to increased productivity of Ukrainian enterprises:

- creating opportunities for career growth of employees of the enterprise;
- creation of a flexible schedule of working hours;
- providing the opportunity to choose the period for paid leave;
- holding corporate events;
- congratulations of employees on holidays;
- moral assistance during difficult life situations of employees of the enterprise;
- organization of internships and business trips;
- organization of training programs to improve the professional qualities of individual employees;
- compliance with ergonomics;
- polite treatment of company employees, without exception, their positions.

In conclusion, it should be noted that the process of motivation today is becoming a key element in personnel management and contribute to productivity growth. Ukrainian companies have a long way to go to reorganize their theory.

To ensure further wage growth in Ukraine in the coming years, it is necessary to use all sources of wage increases, both at the state level and individual enterprises. The solution to this problem can contribute to the projected increase in production and sales on the basis of increasing motivation and productivity, attracting investment.

Policy in this area should be aimed at creating conditions for outpacing growth of labor productivity on the basis of accelerated restructuring of the economy, reorientation of production to the production of competitive products. Gradual solution to the problem of hidden unemployment in enterprises will strengthen the state's influence on labor rationing, which will lead to more efficient use of working time.

Flexible incentive systems are now widespread in foreign countries with developed economies. Moreover, flexibility in wages is manifested not only in the form of additional individual surcharges to wages. The range of flexible payments is quite wide. These are individual allowances for length of service, experience, level of education, etc., and systems of collective bonuses, designed primarily for workers, and profit sharing systems designed for professionals and managers, and flexible systems of social benefits. Only the application of all forms of incentives, designed to apply to all employees of the organization, can give the desired effect.

Conclusions.

After analyzing modern theories of staff motivation, we can conclude that the key motives for the work of workers - it's not physical needs, but respect, involvement and power. And their satisfaction is the task of modern technologies and tools of personnel motivation policy, which proves not high efficiency of only one material form of labor incentives.

The motivational mechanism, as an important factor in the formation of an effective system of incentives in the process of personnel management, requires constant research into the process of development and its structuring and improvement.

Thus, raising the material level creates the preconditions for the establishment of a motivational system in which values such as creativity, autonomy, the search for inner satisfaction, the desire for new experiences, the desire to search, self-improvement and inner growth are increasingly manifested.

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*Харківський національний автомобільно-дорожній університет*DOI: [10.24412/2520-6990-2021-15102-48-55](https://doi.org/10.24412/2520-6990-2021-15102-48-55)**МОДЕЛЮВАННЯ СТРАТЕГІЙ ЯКОСТІ ЛОГІСТИЧНОГО ОБСЛУГОВУВАННЯ
СПОЖИВАЧІВ**

Ovcharenko A.G.

*Kharkiv National Automobile and Highway University***MODELING OF QUALITY STRATEGIES OF CONSUMER LOGISTICS SERVICE****Аннотація.**

В статті розроблено моделі формування стратегій якості логістичного обслуговування потребителів на основі апарату сценарного підходу. Розроблені сценарії характеризують динаміку формування та реалізації стратегій якості логістичного обслуговування, описують зміну параметрів стратегій у часі в залежності від впливу на результативність, ефективність та адаптивність процесу логістичного обслуговування.

Abstract.

The article developed models for the formation of strategies for the quality of logistics services to consumers based on the apparatus of the scenario approach. The developed scenarios characterize the dynamics of the formation and implementation of logistics service quality strategies, describe the change in the parameters of strategies over time, depending on the impact on the effectiveness, efficiency and adaptability of the logistics service process.

Ключевые слова: *качество, стратегия качества, логистическое обслуживание, модель, сценарный подход.*

Keywords: *quality, quality strategy, logistics service, model, scenario approach.*

Постановка проблеми. Сучасні умови розвитку транспортно-логістичного ринку України характеризуються зростанням кількості логістичних компаній, логістичних терміналів, транспортно-експедиційних фірм, операторів логістичних послуг, та, як наслідком, посиленням їх конкурентної боротьби, виникненням проблеми забезпечення якості логістичних процесів, логістичного обслуговування споживачів.

Вирішення проблеми забезпечення якості логістики можливе шляхом розробки логістичних стратегій, як способів реалізації у довгостроковій перспективі оптимізаційних і адаптивних властивостей логістики, оптимального управління відповідними потоковими процесами у часових і просторових параметрах середовища, внутрішніми і зовнішніми відносинами зі споживачами. Для різних підприємств логістична стратегія неоднакова, залежить від місця і ролі підприємства в логістичному ланцюгу (підприємства-постачальники, виробники, споживачі, посередники, надавачі транспортних, складських та інших послуг). Особливе місце у складі таких стратегій займають стратегії логістичного обслуговування споживачів.

В зв'язку з цим виникає потреба в розробці таких стратегій логістичного обслуговування, реалізація яких дозволить більш повно та швидко реагувати на запити споживачів стосовно часу доставки продукції, надійності, гнучкості та зручності, тобто забезпечувати якість логістичного обслуговування.

Аналіз останніх досліджень та публікацій. У науковій літературі та практичній діяльності питання формування системи логістичного обслуговування споживачів та розробки, моделювання

стратегій відображено у працях багатьох вчених, таких як, Д. Бауерсокс, Д.Клосс [2], Гаджинский А.М. [3], Григорак М.Ю. [4], Джонсон Джеймс [5], Д. Уотерс [13] та інших.

Стратегії логістичного обслуговування споживачів розглядаються з позицій маркетингу, технічного обслуговування, консультування тощо.

За найбільш поширеним підходом стратегії логістичного обслуговування споживачів розглядаються з позицій маркетингу. Виділяють різні види таких стратегій. Так, логістичні стратегії обслуговування споживачів диференціюються за видами клієнтів (наприклад, великі клієнти обслуговуються безпосередньо, менші – через регіональні центри дистрибуції, а дрібні – через загальну мережу гуртовиків, роздрібників); за концепцією доставки (із власних складів власним транспортом, із загальних складів транспортом загального користування, за допомогою спеціальної системи доставки); за рахунок оптимізації витрат і рівня обслуговування клієнта та ін.

Поєднання напрямків оптимізації витрат і рівня логістичного обслуговування розглядається при обґрунтуванні та моделюванні стратегій. Так, в роботі [12] при моделюванні логістичних стратегій виділено два їх види: скеровані на редукцію сукупних витрат за існуючого рівня логістичного обслуговування (офенсивні стратегії); скеровані на поліпшення рівня логістичного обслуговування (дефенсивні стратегії).

Офенсивні стратегії спрямовані на покращання рівня логістичного обслуговування завдяки організації вчасних поставок, забезпечення їх на-

дійності, еластичності, доступності товарів із запасу тощо. Основною метою дефенсивних стратегій є зменшення витрат матеріального потоку через досягнення оптимального рівня запасів, скорочення циклу реалізації замовлення, ефективного використання складської і транспортної інфраструктури тощо.

Серед стратегій якості логістичного сервісу розглядають наступні їх види: покращення якості виконання логістичних операцій та функцій (транспортування, складування, вантажопереробка, пакування та ін.); підтримка перед- та після продажного сервісу; сервіс із доданою вартістю; використання логістичних технологій підтримки життєвого циклу продукт; розробка системи управління якістю логістичного сервісу; сертифікація фірмової системи управління якістю відповідно до національних та міжнародних стандартів і процедур (ISO 9000) та ін.

Попри все вищевикладене, питання моделювання стратегій якості логістичного обслуговування споживачів потребують подальшого доопрацювання та розвитку.

Виклад основного матеріалу дослідження. Теоретико-методичні засади моделювання стратегій якості логістичного обслуговування, як обґрунтованого визначення майбутніх характеристик логістичного обслуговування, взаємозв'язку й зумовленості його елементів, прогнозуванні можливих станів, за нашою думкою, доцільніше сформувати на базі сценарного підходу.

У спеціальній літературі наводяться різні схеми і методики реалізації сценарного підходу.

У загальному вигляді сценарієм є «спосіб аналізу складного середовища, у якому присутня множина значимих тенденцій і подій, що впливають один на одного» [1, с. 182–189]; «гіпотетична послідовність можливих подій, що фокусує увагу на

причинно-наслідковому зв'язку між цими подіями і точками ухвалення рішень, здатних змінити хід і траєкторію руху в часі всієї даної системи в цілому або окремих її підсистем» [15, с. 97].

При цьому вважається, що сценарій дозволяє створити попереднє уявлення про проблему в ситуаціях, яку не можна відразу відобразити формальною моделлю. Отже, у такій інтерпретації метод сценаріїв служить відправною точкою в дослідженні об'єктів для проведення інших методів системного аналізу. Основною його метою є інтерпретувати теперішні дії у світі майбутніх подій, а також виробити дії, що дозволять уникнути проблем у майбутньому.

Уточнення цього методу (порядку використання, одержуваних результатів і ін.) пов'язано зі сферою розв'язування за його допомогою завдань.

При дослідженні і визначенні параметрів будь-яких процесів служить стандарт моделювання сценаріїв IDEF3 [9]. У цьому підході сценарієм називається опис послідовності змін властивостей об'єкта в рамках розглянутого процесу. У стандарті IDEF3 використовують два типи діаграм, що представляють опис того самого сценарію процесу в різних ракурсах. Перший тип діаграм називають діаграмами опису послідовності етапів процесу (Process Flow Description Diagrams – PFDD), другий – діаграмами стану об'єкта в процесі його трансформації (Object State Transition Network – OSTN). За допомогою діаграм PFDD відображається послідовність і опис стадій процесу. Ця діаграма в цілому аналогічна діаграмі IDEF0, використовуваним для розробки структури процесу.

Так, наприклад, якщо прийняти цю діаграму для моделювання стратегій якості логістичного обслуговування споживачів, то фрагмент графічного відображення сценарію буде мати такий вигляд (рис.1).

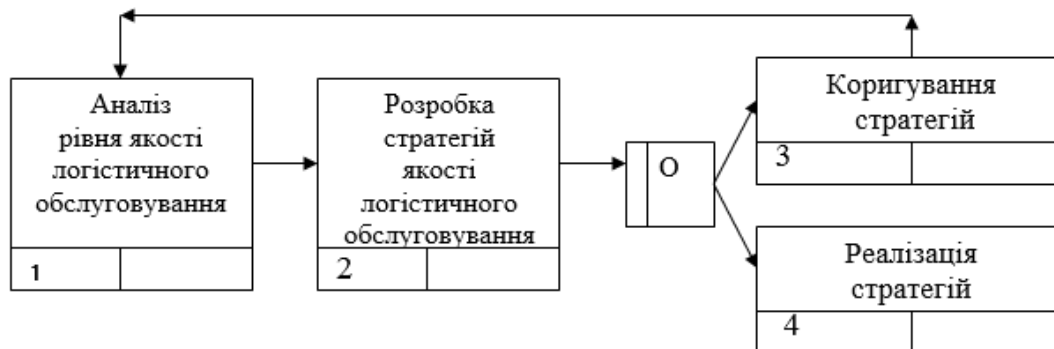


Рис.1 - Діаграма PFDD фрагмента формування стратегій якості логістичного обслуговування

Розглядати процес “з погляду об'єкта” дозволяє діаграма OSTN. Стан і його зміна є ключовими поняттями OSTN-діаграми. Стан об'єкта відображається колами, а їхні зміни – спрямованими оди-

нарними стрілками. Фрагмент відображення реалізації процесу мотивації якості на основі OSTN-діаграми наведений на рис. 2.

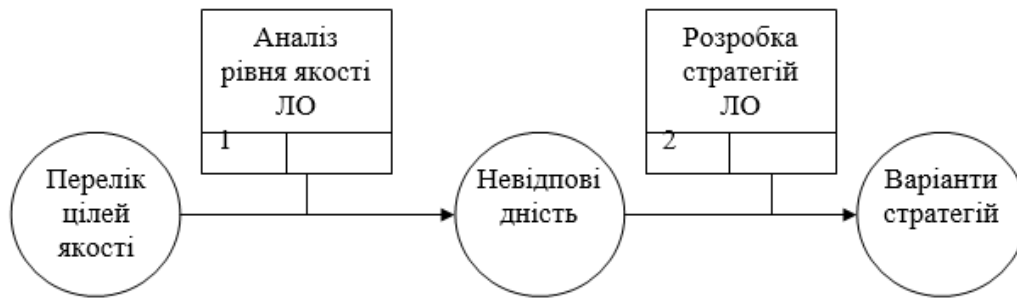


Рис. 2 - Діаграма OSTN фрагмента формування стратегій якості логістичного обслуговування.

Недоліками моделювання сценаріїв за допомогою IDEF3 є відсутність відображення взаємозв'язку розглянутих об'єктів із зовнішнім середовищем; труднощі, що пов'язані з відображенням великої кількості вхідних і вихідних потоків.

Найбільш доцільним, на наш погляд, для моделювання стратегій якості логістичного обслуговування є дворівневий сценарний підхід [14]. Він оснований на принципах поведінкового (динамічного) моделювання, що дозволяє одержати поведінкову (подійнісну) модель, яка описує інформаційні процеси (динаміку реалізації стратегій якості логістичного обслуговування); параметри стратегій в часі, що відрізняються змінюваністю (наприклад, впливаючи на зміни, що стосуються наявності потрібних запасів у логістичній системі, можна змінити результативність логістичного обслуговування; прогнозуючи дії окремих управлінських рішень, можна сформувати систему діючих стратегій якості тощо) і відобразити майбутній стан процесу логістичного обслуговування та логістичних бізнес-процесів підприємства (які роботи потрібно виконати і які результати одержати, щоб досягти поставлених цілей).

Суть дворівневого сценарного підходу полягає в побудові й аналізі сценаріїв (способу досягнення поставлених цілей з урахуванням факторів впливу середовища, у якому діє система) на двох рівнях.

Сценарій першого рівня (рамковий, абстрактний чи А-сценарій) пропонується застосувати для загального уявлення про реалізацію стратегій якості логістичного обслуговування, а сценарій другого рівня (структурний чи С-сценарій) – для детального (розгорнутого) опису різних варіантів його функціонування.

Формально-графічна побудова А-сценарію стратегій якості логістичного обслуговування (рис.3) є “зовнішньою рамкою” і вкритою в неї “операційною структурою”.

В основу формування сценаріїв стратегій якості логістичного обслуговування споживачів пропонується покласти показники-індикатори оцінки якості логістичного обслуговування: результативності, ефективності і адаптивності [10]. При цьому результативність відображає ступінь відповідності фактичного результату логістичного обслуговування – надання логістичної послуги очікуваному (плановому, тому, що вимагає споживач) та характеризується якістю, точністю часу та тривалістю виконання логістичної послуги. Ефективність визначається через витрати часу і ресурсів, які повинні бути мінімізовані, тобто через мінімізацію витрат та швидкості виконання замовлення споживача. Адаптивність логістичного обслуговування означає швидкість відклику на зміни вимог споживачів або умов поставки тощо.

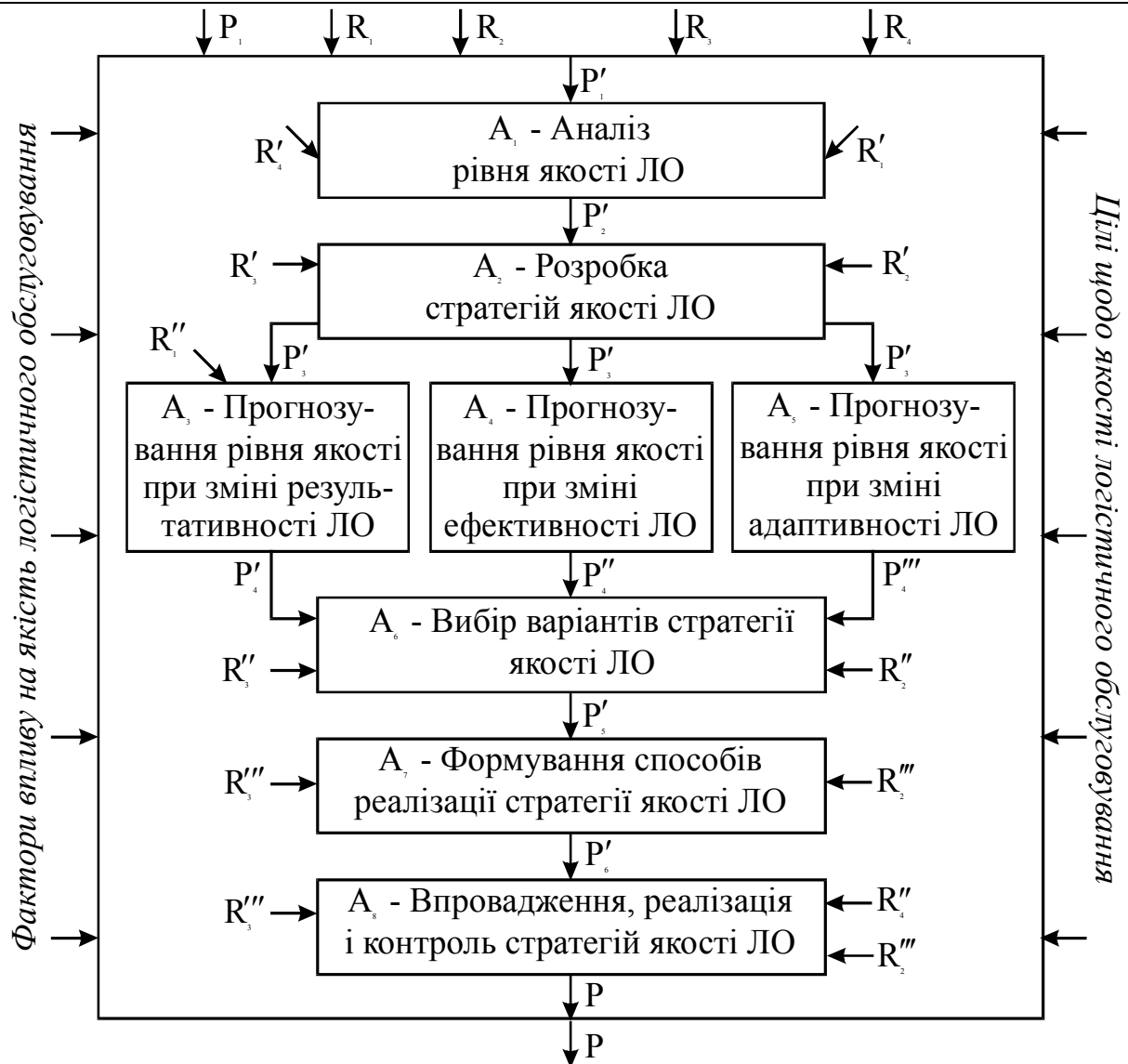


Рис.3 - А-сценарій формування стратегій якості логістичного обслуговування

У "зовнішню рамку" по всьому периметру входять стрілки: ліворуч – вхідні об'єкти і ресурси; зверху – цілі щодо якості логістичного обслуговування споживачів; знизу – відібрані фактори впливу на досяжність цілей; праворуч – вихідні об'єкти.

Вхідними об'єктами і ресурсними потоками А-сценарію є: P_1 - потреба у формуванні, забезпеченні і підвищенні якості логістичного обслуговування; R_1, R_2, R_3, R_4 – відповідно інформаційні, матеріальні, фінансові і людські ресурси для стратегій якості логістичного обслуговування. Вихідним потоком є P – результат впровадження, реалізації і контролю стратегій якості логістичного обслуговування.

Цілі і фактори впливу визначаються з погляду зовнішнього середовища, тобто характеризують множину цілей і множину факторів, що визначають вплив на протікання розглянутої системи чи процесу. Цілями, що впливають на якість логістичного обслуговування будуть загальні цілі управління якістю логістичних бізнес-процесів, що відповідають логістичній стратегії підприємства.

Усередині рамки розташовуються зображення операцій A_1, A_2, \dots, A_n ("операційна структура"),

зв'язки (об'єктні потоки) між операціями, а також вхідні і вихідні стрілки. При цьому кожній вхідній зовнішній стрілці зіставляється до ≥ 1 однаково позначеної з нею вхідних внутрішніх стрілок. Кожній вихідній зовнішній стрілці зіставляється тільки одна вихідна внутрішня стрілка, тобто на вихід модуля надходить об'єктний потік від однієї операції $A_i, i = 1, \dots, n$ – кількість операцій А-сценарію (для одержання несуперечливого сценарію).

У складі операцій з формування стратегій якості логістичного обслуговування виділимо: A_1 – аналіз рівня якості логістичного обслуговування (ЛО); A_2 – розробка стратегій якості ЛО; A_3 – прогнозування рівня якості при зміні результативності ЛО; A_4 – прогнозування рівня якості при зміні ефективності ЛО; A_5 – прогнозування рівня якості при зміні адаптивності ЛО; A_6 – вибір варіантів стратегій якості логістичного обслуговування; A_7 – формування і вибір способів реалізації стратегій якості логістичного обслуговування; A_8 – впровадження, реалізація і контроль стратегій якості логістичного обслуговування.

Циркулюючими вхідними і вихідними внутрішніми потоками є: P_1' – вихідні дані для аналізу рівня якості логістичного обслуговування споживачів; R_1' – інформаційний ресурс: результати анкетного опитування, дані про рівень якості з позицій споживача, організації; R_4' – людський ресурс – працівники відділу логістики, які наділені обов'язками розробляти стратегії якості ЛО; P_2' – вихідні дані для формулювання цілей щодо якості логістичного обслуговування – результати аналізу рівня (якість наданих логістичних послуг, їх тривалість та точність часу обслуговування та ін.); P_3' – набір вихідних і цільових параметрів стратегії якості логістичного обслуговування споживачів; P_4' , P_4'' , P_4''' – параметри якості ЛО при зміні показників результативності ЛО, ефективності ЛО та адаптивності ЛО; P_5' – параметри обраного варіанта стратегії якості логістичного обслуговування; P_6' – набір варіантів стратегій якості ЛО.

Модель А-сценарію використовується в наступному порядку. Вхідний потік об'єктів $P_1 \in P_1', P_1'', P_1'''$ – містить дані про значення показників результативності, ефективності та адаптивності логістичного обслуговування на початковий момент певного часового інтервалу. Ресурсні потоки відображають можливість реалізації модельованого процесу. R_5 задає інтервал реалізації процесу $[t_n, t_k]$, де t_n – початковий, t_k – кінцевий моменти. На вхід кожної операції надходить вхідний потік, що перетворює операцію у вихідний потік.

Вхідний потік P_1 ($t_n=0$) з використанням інформаційних ресурсів R_1 перетворюється в масиви (таблиці) бажаних станів показників якості логістичного обслуговування. У ході операції A_2 формулюються цілі та розробляється загальний задум стратегії якості ЛО на заданому часовому інтервалі, тобто потік P_2' перетворюється у вихідний потік P_3' (таблиці цілей). Аналогічним чином спрацьовують інші входи і виходи операцій. Так, відповідно до цілей та можливих змін показників результативності ЛО розробляється стратегія якості, реалізована операцією A_3 . Вихідні потоки даної операції P_3' складають основу прогнозних даних про рівень якості ЛО при різних варіантах зміни показників: потоки P_4' , P_4'' , P_4''' . Операція A_6 полягає в моделюванні і виборі варіантів стратегії якості ЛО на основі інтеграції прогнозних даних $P_4=P_4' P_4'' P_4''' \Pi [t_n, t_k]$. Можливі варіанти стратегічних рішень підлягають оцінці і порівнянню за критеріями досягнення поставлених цілей у сфері якості, наявності матеріальних (R_2''') і фінансових (R_4''') ресурсів для їхньої реалізації.

Далі формується система способів забезпечення якості ЛО (операція A_7). Після операції A_8 – впровадження, реалізація і контроль стратегій якості ЛО формується вихідний потік P – результат стратегій – формування, забезпечення або підвищення рівня якості логістичного обслуговування.

Формально-графічний опис А-сценарію доповнено описом логіки перетворення потоків при реалізації операцій, що виражаються логічними формулами. Так, логічні формули перетворення потоків для операцій $A_1 - A_4, A_6, A_7$ ідентичні. За операцією A_1 вона має вид $P_1' P_2'$, за операцією A_2 $P_2' P_3'$ і т.д. Операція A_6 характеризується декількома вхідними потоками, тому логічна формула їхнього перетворення буде поєднувати підформули за допомогою логічного зв'язування ЧИ: ($P_4' P_5$) ЧИ ($P_4'' P_5'$) ЧИ ($P_4''' P_5$).

Розвиток і уточнення абстрактного сценарію з метою наступної розробки конкретних моделей формування стратегій якості логістичного обслуговування дозволяє розробити С-сценарій. Цей сценарій є деталізацією А- сценарію з урахуванням зміни об'єктів у ході виконання операції і передачі об'єктів від однієї операції до інших, тобто полягає в більш докладному (уточненому) об'єктно-орієнтованому описі змін, що відбуваються з вхідними і ресурсними потоками, у ході реалізації процесу.

С-сценарій моделює можливі варіанти перетворення у ході процесу, позначає контрольні точки (атрибути) і параметри одержуваних результатів (станів). У С-сценарії виходять з того, що визначена внутрішня структура об'єктів, що описуються наборами властивостей – атрибутів, приймає значення з деякої області, що можуть змінюватися внаслідок використання визначених правил. Операція С-сценарію є блоком, у якому розташовуються об'єкти з однаковим набором атрибутів. В операційному блоці об'єкти проходять через ряд станів, що утворюють „життєвий цикл” у цьому блоці.

Формальне представлення С-сценарію стратегії якості логістичного обслуговування (рис.4) виконується в такий спосіб: у прямокутнику, що позначає операцію процесу A_i , відкреслюється ліве і праве поле. У лівому полі вказуються позначення вхідних об'єктів і ресурсів, а в правому – позначення вихідних об'єктів. У середньому полі прямокутника розташовується таблиця атрибутів цієї операції (відповідно до положень об'єктно-орієнтованого підходу операція С-сценарію називається “клас”) і діаграма життєвого циклу об'єктів класу (змін параметрів одержуваних результатів процесу мотивації).

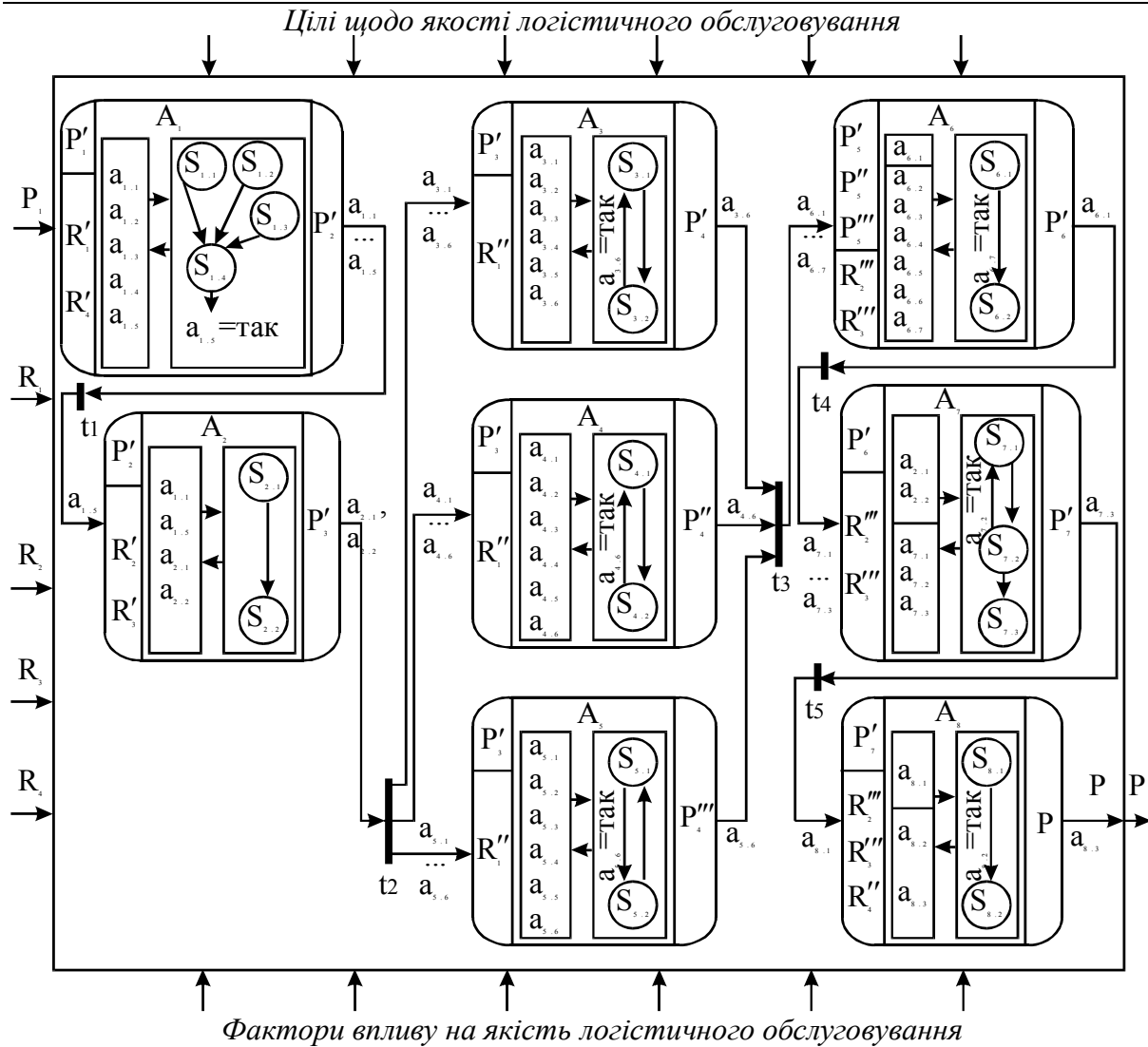


Рис.4 - С-сценарій формування стратегій якості логістичного обслуговування

Зміни об'єктів при реалізації їхнього життєвого циклу відображаються в таблиці атрибутів класу, а переходи в діаграмі зумовлені поточним заповненням таблиці атрибутів (табл.1). Тому зображення

таблиці і діаграми з'єднуються двоспрямованими стрілками. Рядки таблиці атрибутів класу A_i відповідають атрибутам a_{ij} , а стовпці – екземплярам операції (класу).

Таблиця 1

Атрибути об'єктів С- сценарію стратегій якості логістичного обслуговування		
Операція (клас)	Позначення атрибуту	Зміст атрибуту
A ₁	a _{1.1}	Момент t інтервалу формування стратегій якості ЛО [t _н , t _к] – прийнято дані факторно-критеріальної оцінки
	a _{1.2}	Встановлено рівень результативності ЛО
	a _{1.3}	Встановлено рівень ефективності ЛО
	a _{1.4}	Встановлено рівень адаптивності ЛО
	a _{1.5}	Прийнято рішення про цілі забезпечення якості ЛО
A ₂	a _{2.1}	Дерево цілей забезпечення якості ЛО
	a _{2.2}	Розробка стратегії якості ЛО
A ₃	a _{3.1}	Дія щодо встановлення періоду прогнозування
	a _{3.2}	Розрахунок прогнозного значення параметрів якості при зміні результативності ЛО
	a _{3.3}	Розрахунок прогнозного значення параметрів якості при зміні ефективності ЛО
	a _{3.4}	Розрахунок прогнозного значення параметрів якості при зміні адаптивності ЛО
	a _{3.5}	Прогнозні дані $\Pi_1(t)$ переслані у вихідну чергу
	a _{3.6}	Обчислено прогноз $\Pi_1(t+1)$

A ₄	a 4.1 a 4.2 a 4.3 a 4.4 a 4.5 a 4.6	Те ж при зміні ефективності ЛО
A ₅	a 5.1 a 5.2 a 5.3 a 5.4 a 5.5 a 5.6	Те ж при зміні адаптивності ЛО
A ₆	a 6.1 a 6.2 a 6.3 a 6.4 a 6.5 a 6.6 a 6.7	Інтервал прогнозування [t_n, t_k] Прогнозні дані $\Pi_1(t+1)$ при зміні результативності ЛО Прогнозні дані $\Pi_2(t+1)$ при зміні ефективності ЛО Прогнозні дані $\Pi_3(t+1)$ при зміні адаптивності ЛО Обрано варіант стратегії якості при зміні результативності ЛО Обрано варіант стратегії якості при зміні ефективності ЛО Обрано варіант стратегії якості при зміні адаптивності ЛО Завершено вибір варіантів стратегії якості ЛО
A ₇	a 7.1 a 7.2 a 7.3	a 3.1, a 3.2 – атрибути, що наслідуються з A ₂ Сформовано способи реалізації стратегій якості Витрати на реалізацію сформованих способів стратегій якості Прийнято рішення щодо застосування способів стратегій якості
A ₈	a 8.1 a 8.2 a 8.3	Визначення періоду реалізації стратегій якості Дія початку реалізації стратегій якості Результати реалізації стратегій якості

Так, об'єкти операції A₁, що реалізують життєвий цикл у ній, мають атрибути a 1.1, a 1.2, ..., a 1.5, де атрибут a 1.1 – є ключовим. Атрибути a 1.2, ..., a 1.4 позначають результати аналізу рівня якості логістичного обслуговування. А атрибут a 1.5 – характеризує результат даної операції.

Атрибути a 1.2, ..., a 1.3 зумовлюють переходи S_{1.1}, S_{1.2}, S_{1.3}, що у свою чергу призводять до переходу S_{1.4} – результату оцінювання рівня якості ЛО та виявлення невідповідностей поставленим цілям. Перехід з S_{1.3} у стан S_{1.4}, у якому приймається рі-

шення про необхідність формулювання цілей, відбувається при виконанні умови a 1.5=так (тобто є невідповідності між фактичним рівнем якості ЛО і необхідним). Параметри атрибутів a 1.1 і a 1.5 передаються у вихідну чергу до виконання операції A₂, тобто перехід t₁ із вхідним класом A₁ і вихідним A₂ наслідують атрибути a 1.1 – a 1.5 і породжують атрибути a 2.1 – a 2.5.

Текстовий опис станів життєвого циклу об'єктів (переходів) для всіх операцій (класів) C- сценарію реалізації процесу мотивації якості представлено в табл. 2.

Таблиця 2

Стани об'єктів C- сценарію реалізації процесу мотивації якості

Операція (клас)	Позначення атрибуту	Зміст атрибуту
A ₁	S _{1.1} S _{1.2} S _{1.3} S _{1.4}	Результати аналізу рівня результативності ЛО Результати аналізу рівня ефективності ЛО Результати аналізу рівня адаптивності ЛО Рішення про необхідність формулювання цілей забезпечення якості
A ₂	S _{3.1} S _{3.2}	Дерево цілей забезпечення якості ЛО Розробка стратегії якості ЛО
A ₃	S _{4.1} S _{4.2}	Обчислення прогнозних значень параметрів якості Передача прогнозу у вихідну чергу
A ₅	S _{5.1} S _{5.2}	Обчислення прогнозних значень якості Передача прогнозу у вихідну чергу
A ₆	S _{6.1} S _{6.2}	Обчислення прогнозних значень якості Передача прогнозу у вихідну чергу
A ₇	S _{7.1} S _{7.2}	Аналіз прогнозних значень параметрів якості при різних варіантах стратегії мотивації Вибір стратегії мотивації якості

Продовження таблиці 2

A ₈	S _{8.1} S _{8.2} S _{8.3}	Фіксування сформованих способів мотивації якості Перевірка можливості реалізації способів мотивації якості Документування сформованих способів мотивації якості і передача їх у вихідну чергу
A ₉	S _{9.1} S _{9.2}	Реалізація процесу мотивації якості Документування результатів реалізації процесу мотивації якості

Аналогічно реалізуються атрибути і спрацьовують переходи в інших операціях процесу формування стратегій якості логістичного обслуговування.

Висновки. Розроблені сценарії формування стратегій якості логістичного обслуговування на абстрактному (узагальненому) і структурному (деталізованому з указівкою змісту кожної операції) рівнях дозволять здійснити алгоритмізацію цього процесу, виконати імітаційне моделювання окремих його операцій.

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INNOVATIVE DEVELOPMENT OF INTEGRATION MECHANISMS IN THE CONDITIONS OF GLOBAL TRANSFORMATION PROCESSES

Abstract.

The article reveals the influence of integration processes on the formation of an innovative model of Ukraine's economic development in the context of the Eurointegration vector of development. The necessity of involving the country in global value chains is substantiated by developing and implementing a new industrial policy for the modernization of the national economy. The role of integration mechanisms of the joint innovation activity of Ukrainian enterprises with TNCs is noted. The restoration of industrial potential is considered as a component of the innovative development of the domestic market and at the same time as the basis of joint innovation and investment activities with other countries.

Keywords: integration, innovation development, globalization, cost chains, transnationalization, financing.

In the context of globalization, the economic development of each country depends on the ability to effectively use not only national but also international resources for innovative development. Integration allows countries participating in joint innovation and investment cooperation to significantly strengthen the capabilities of national economies, contributes to the formation of the ability to produce goods and services that meet international standards and are in demand in global and regional markets. The loss of positive dynamics of Ukraine's economy, the decline and degradation of scientific, technical and production potential, the reduction of production of high-tech and technological products requires a justification for changing approaches to key issues of innovation development. This is especially true of innovation and technological cooperation between Ukraine and other countries. Prerequisites for integration processes in a globalized world are related to national interests, opportunities for their implementation through the expansion of mutually beneficial cooperation. Solving the task of reforming the national innovation system (NIS) on its own is extremely problematic in the context of global competition, so integration mechanisms must be developed and implemented that can provide significant progress in increasing international scientific, technical and innovation cooperation, achieve equity in income distribution and results of joint activities.

Issues of innovative development are constantly in the field of view of both domestic and foreign researchers, they are increasingly becoming the subject of analysis in determining the mechanisms of growth of competitiveness of national economies, its modernization, restructuring. The discussions focus on a wide range of theoretical foundations for the intensification of innovation, recommendations for its institutional support, construction and operation of national innovation systems, their integration into the global innovation space. Particular attention is paid to innovation in the context of globalization transformation in the works of J. Bazhal, B. Balass, O. Belarus, W. Geetz, J. Galbraith, J. Dunning, P. Drucker, R. Lucas, D. Lukyanenko, V. Osetsky, M. Porter, A. Lieutenant, O. Rogach, D. Sachs, RV Syzonenko, V. Sidenko, R. Sollow, S. Stern, L. Fedulova, A. Filipenko, M. Freeman, S Tsyganova, O. Shnyrkova, J. Schumpeter and others.

The steady interest of scientists, researchers, government officials and business to the problems of innovative development is explained by the importance of innovation for the formation of new models of economic growth, accelerating the modernization of the national economy and its integration into the world economic space on mutually beneficial terms. . The exter-

nal similarity of scientific views to the problems of innovative development with a more detailed acquaintance with their content shows significant differences, one-sided coverage of individual issues, and sometimes the proposed scientific approaches contradict each other. This is especially true of defining the essence and components of integration mechanisms of innovative development in the context of globalization. It is a question of transition from mainly trade to innovation and investment international activity, real attraction of scientific and technical potential to economically favorable common technological space for the purpose of maintenance of internal needs of formation of competitive economy.

The aim of the article is to identify the impact of integration processes on the competitiveness of the national economy, its adequacy to globalization and develop recommendations for the formation of a mechanism for transnationalization of innovation as an objective movement of its accession to more developed innovation and investment and technological production systems.

The need to focus on the problems of real formation and development of the innovative economy becomes especially relevant in the context of globalization transformation. Globalization, according to the American scientist L. Throw, will never become a process that meets the interests of all - because the forces interested in globalization will inevitably neglect certain interests of some of its participants [4, p. 144].

In the world economy, competitiveness is increasingly determined by non-price factors, namely: innovation, novelty of goods and services, their quality, knowledge and intelligence. There is a globalization of high-tech markets, which differs significantly from the internationalization of science, technology and innovation. Globalization is manifested in the growth of world markets for high-tech products, the spread of the impact of innovation on the competitiveness and economic dynamics of countries. This is a natural form of internationalization, which leads to the diversification of R&D in individual countries and regions, strengthening the interdependence of participants in the joint innovation process. Internationalization provides the movement of intellectual, informational, investment and other resources to the most profitable countries and regions of innovative development. Such countries and regions generally have a high competitiveness of its total reproductive potential.

Considering the features of regional innovation structures of developed countries, we can highlight the following list of innovative regional structures - table. 1.

Table 1

Subjects of innovative regional structures

Models of state protectionism	Type of organization
Asian: selection of technologies to obtain a high commercial result in the market	Asian-type strategic alliances (Keiretsu and Sudan), technology transfer centers, scientific and technical centers, innovation and industrial complexes, business incubators, innovation and industrial complexes, business centers, financial and industrial groups, temporary scientific and technical teams
American: increase competitiveness by creating additional opportunities to innovate in high-quality, unique products and services	Technopark, technopolis, consulting and analytical firms, venture firms, strategic alliances (consortia, joint ventures), clusters, financial-industrial groups, temporary scientific and technical teams
European: the main factors are the education and health of the population, the ability to unleash the creative potential of man, the ability to generate	

Source: summarized by the author for [4, 2]

Currently, the model of state management of innovation development in our country is based on the combination of resource allocation with the strategy of "borrowing" foreign innovations in its version of "state protectionism" [4, 2]. The current system of economic policy of Ukraine does not contain effective tools for innovative motivation of business entities. But the current level of efficiency of Ukraine's innovation system is insufficient to ensure sustainable development of the domestic economy, guaranteed national security, access in the short term through economic growth to European living standards for the population. The bottlenecks in the integration mechanisms of the national economy are the lack of adequate funding from the state and weak motivation of business to innovate; insufficient level of innovation infrastructure, its fragmentation, which limits the mechanism of transfer of innovative products into production; low level of integration cooperation between Ukraine and economically developed countries, which makes it impossible to effectively enter the innovation chains of innovation and investment processes. For the most part, the content of innovations is reduced only to the improvement of existing prototypes, and the share of innovative implementations in total products is only 4-5% over the past 10 years [5].

It becomes necessary to reorient the efforts of scientific research to identify and take into account globalization of information and technological resources and institutional and organizational mechanisms of innovative development. This is due to the relationship and mutual enrichment of the content of globalization as a result of the movement of financial resources, capital growth and interaction of national institutions with institutions of other countries and international organizations. The transformation of the system of financing the innovative economy is a gradual transition from traditional sources of financial support for innovation activities of economic entities (own funds, loans, investments of domestic and foreign origin) to cooperation with major players in the global market - transnational corporations (TNCs) and their strategic alliances. UNCTAD estimates that 80% of the world's value added is generated within production and trade chains

controlled by TNCs, which are able to stimulate innovation or block it in any country [6].

The most prepared for such cooperation are large corporate structures created in Ukraine - concerns, industrial and financial groups, holding companies with mixed activities (production and financial), which are best able to provide the necessary concentration of financial and human capital, attract powerful investment resources, use organizational possibilities of R&D implementation in production. It should take into account the diversity of the impact of globalization on the innovation of corporate structures: the acceleration of effective competition in the domestic market is accompanied by the monopolization of TNCs in the most promising segments of the national market. In addition, the least profitable chains of the innovation process, in particular the production of primary processing of natural resources, which does not contribute to the production of value added, can be transferred to the territory of less developed countries [7].

An important direction of strategies for innovative development of countries is the organizational support of this type of activity, an important component of which is the stimulation and protection of intellectual product, the content of which in a broad sense is to protect and stimulate the intellectual potential of countries:

- 1) legal protection of intellectual property;
- 2) development of the patent system;
- 3) improvement of the new knowledge management system;
- 4) expanding the powers of employees in decision-making in the field of development and implementation of innovations, etc.

The peculiarities of the use of marketing strategies are influenced by the following components of the innovation process:

- 1) the walls of the external environment (type of market, the nature of competition, the practice of state regulation, level of education, organizational forms of interaction between science and industry, etc.);
- 2) the state of the internal environment of individual organizational and economic systems (financial and logistical resources, application of technology, relations with the external environment, etc.).

The importance of the marketing component in the

system of innovation is determined by the peculiarities of the innovation process:

- 1) high risk and uncertainty of ways to achieve goals;
- 2) the impossibility of detailed planning and focus on forecast estimates;
- 3) the need to overcome resistance in the field of economic relations and the interests of participants in the innovation process;
- 4) depending on the socio-economic environment in which it operates and develops.

Common to the organization of innovation and the choice of appropriate development strategies is to provide favorable conditions for this area of economic development of national economies.

The development of a common approach to the prospects of international innovation is all the more important because in the context of globalization there is a unification of economic development.

Thus, based on the study we can conclude that a favorable direction to create conditions for the development of innovation in the world and the prerequisites for the transformation of strategies for innovation in globalization is a unique product that brings additional benefits to consumers, strong market and customer marketing, global concept goods that are initially focused on the international market, intensive initial analysis in order to allocate appropriate resources and feasibility study, the exact formulation of the concept: a list of specific tasks, the choice of target market; set of properties and product positioning, structured development plan: transition from the planned positioning to the operational marketing plan (price, sales, communications), cross-functional coordination, management support (innovation support structure, resources and correct perception of the process).

Favorable conditions for doing business are needed to involve a country in global value chains. After all, high real interest rates, a significant level of tax burden, changing and contradictory legislation, shadowing of the economy, capital flight abroad and other characteristics of the macroeconomic environment make it impossible to maneuver domestic savings and put the country in an unequal position. The instability of economic development, institutional and infrastructural imperfection of market transformations, the implementation of the full innovation and investment cycle is quite complicated and requires significant costs. To ensure the competitiveness of the economy should continuously maintain the level of investment in knowledge, education, research, modernization of production and technological processes, develop information infrastructure.

After all, the efficiency and quality of functioning of the creative part of the national innovation system is not able to influence the formation of demand for innovative developments, even in the domestic market. At the current stage of development, Ukraine has good opportunities to establish itself in the global innovation market by deepening cooperation in such areas as science, education and high technology. These opportunities are associated with the availability of industrial po-

tential, skilled labor and a high level of technical education, the potential of research. Achieving these advantages requires intensifying the regulatory role of the state, strengthening its influence on the formation of an effective structure of the economy, which would develop international specialization and cooperation of production [2; 3; 5].

According to the theory of international competition, the leading factors of the country's competitiveness (human resources, demand conditions, interaction of related and supporting industries, competition strategy) with their subsequent integration into a single interconnected system, which one of the authors of this theory - M. Porter - called national rhombus [8, p. 156]. It reflects the conditions of national development, and especially industries that determine the technological advantages of the country, the peculiarities of demand for innovation, the state of related and service industries, the strategies of firms in different market structures.

A key element of the integration mechanism of innovation development is the state, which, depending on the level and forms of influence on the scientific and innovation sphere, can use the strategy of active intervention, decentralized regulation or a mixed strategy. Thus, the strategy of active intervention in science and innovation is carried out by the governments of Japan, France and the Netherlands. In these countries, the government not only performs regulatory functions on the activities of economic entities, but also participates in the organization and financing of many important projects and programs, stimulates research and innovation. Instead, the strategy of decentralized regulation provides for the formation of conditions by the state that promote the growth of innovation activity of all economic entities. The state influences the organization of scientific and technical relations, including international ones, the formation of innovation infrastructure, the provision of tax and credit benefits. A mixed innovation strategy is used in countries where the public sector accounts for a significant share in order to maintain the high export potential of public sector industries [9].

Given the lack of critical industrial mass in Ukraine, necessary for global competition, achieving parity in the competitiveness of the national economy is possible on the basis of structural regulation of the economy, advanced R&D investment in high-tech, energy-saving and other new technologies [3]. Thus integration mechanisms of innovative development should be built depending on a level of technological readiness of various economic sectors, namely:

- the sector of breakthrough technologies based on domestic inventions (so far it is small, but can, with the successful management of a large-scale organization of this advantage to ensure high competitiveness in a narrow segment of the global innovation market);

- a sector based on the use of domestic and foreign licenses. It is wider than the previous one and allows to organize the production and promotion on the world markets of modern competitive products;

- a sector based on the use of the advantages of the international division and cooperation of labor, in

which restrictions on the export of high technologies are gradually easing. In this sector, the widest opportunities for the operation of integration mechanisms of innovation cooperation [9].

Improving the efficiency of regulatory functions of the state is to initiate innovation and technological cooperation of Ukraine with individual countries and regional entities, and especially with the EU, management and institutional support of cooperation processes. At the same time, it is expedient to adhere, like highly developed countries, to the automatic "inclusion" of measures of state support for innovation and technological cooperation on formal grounds and regardless of changes in the political balance of power or actions of public authorities [10]. The strategic context of the formation of integration mechanisms of innovative development is to create a long-term basis for the state to strengthen the competitive advantages of innovatively active economic entities. Innovation policy uses tools such as the development and implementation of joint programs that cover the entire technological chain, which allows to cover the entire segment of the innovation market (marketing, advertising, sales, branded services, product upgrades, etc.).

Other approaches can be used. In particular, the application of the strategy of export diversification of innovatively active enterprises reduces the variability of export revenues and the dependence on the volatility of the world situation. Export diversification has significant potential to promote innovative development, allows the use of spillover effects, the dynamics of foreign trade expansion [1].

To increase the efficiency of the regulatory functions of the state, it is still important to create a strong legal framework that protects copyright and intellectual property, a legislative mechanism for the use and promotion of innovations in foreign markets. The market of intellectual products is also insufficiently developed, there are practically no specialists in promoting innovative products as a specific product, commercialization of innovations. To this end, it is advisable to systematically consult with regional entities (and especially the EU) and individual countries on the establishment of exemptions from the single customs regime of innovative products that meet global and regional standards and technical requirements.

The regulatory role of the state in the field of scientific, technical and technological cooperation is realized through the system of contractual and legal support of integration mechanisms of innovative development. Measures are needed to create an effective mechanism for the transfer and dissemination of technology, the use of scientific and technical policy instruments of leading countries, their participation in integrated projects and research programs of mutual interest.

The experience of many countries, including the EU, shows that in addition to the framework programs in the field of research and technological development, the institutions of these countries use new tools to stimulate innovation, creating a competitive environment based on knowledge. The expansion of financial support for innovation and technological cooperation between Ukraine and other countries requires both the

mobilization of national sources and the use of foreign sources of investment and credit.

However, due to lack of own funding, Ukraine's participation in many projects and programs is quite limited [10].

The successful functioning of the mechanisms of innovation integration largely depends on the system of financial support, the availability of a transparent market environment with a developed innovation infrastructure. The processes of creation and effective use of innovations involve the financing of joint innovation and investment activities at the expense of funds from various sources of origin, and above all, TNCs and banks with foreign capital [9].

To financially stimulate Ukraine's interaction with other countries, it is advisable to provide mechanisms for co-financing individual projects and scientific and technical programs, pooling or complementing resources to solve important technological problems. The application of incentives can have an effect in the case of the formation of full-fledged financial relations, the creation of financial market infrastructure on the example of developed countries. For example, in 20 Western European countries, according to the European Venture Capital Association, there are now more than 500 venture funds that participate in financing firms at different stages of the innovation lifecycle and enjoy tax benefits [11].

For the possible use of the financial potential of venture funds should take into account the peculiarities of their activities in individual countries. In particular, American funds invest in startups, and European funds in mature companies that have proven themselves well. Venture funds in Ukraine are characterized by the predominance in the structure of the investment flow of foreign capital, its direction in the development of enterprises that have the potential for growth and are able to create competitive advantages.

The reduction in investment in recent years in the Ukrainian economy is forcing to look for domestic sources of funding for innovative projects. It should be noted that banks are reluctant to lend to risky activities. The activity of investment funds, designed to attract small savings of the population in large amounts and reinvest them in the implementation of innovative projects, remains underdeveloped. In some countries with economies in transition, investment funds have managed to accumulate assets in the amount of 5-12% of GDP, while in Ukraine this figure is only 0.2% of GDP [12].

There was no transformation of the banking system into a structural component of lending for innovative projects. Deficiencies in the institutional and regulatory framework for the stability of commercial banks, insufficient development or lack of banks' own monitoring system for lending to innovative projects and changes in the application of the reservation mechanism limit the participation of banks in financing innovation activities of economic entities [2].

Therefore, it is advisable to stimulate the development of domestic banks project financing, the basis of which is the future profit from the operation of the ob-

ject, rather than the balance sheet and guarantees provided by the borrower as in the classic credit business. To strengthen the processes of bank lending for innovative projects, it is necessary to develop and create stimulating conditions and methods for banks to participate in financing venture business. In addition, it is necessary to make maximum use of funds from the World Bank, IMF and EBRD in the form of technical assistance to create a system of market institutions. This will contribute to the formation of technological and information infrastructure for the implementation of joint scientific, technical and innovative projects. It should be borne in mind that the large-scale redistribution of income in favor of the financial sector in the context of globalization transformation leads not only to increased profits, but also limit the investment opportunity to apply them in the real sector of the economy. The main reason is the constant reduction of purchasing power, ie the structural weakness of demand, the relative separation of the financial and real sectors of the economy.

The lack of continuous mechanisms for domestic companies to legally enforce their rights to intellectual property and, if necessary, to use foreign objects, causes sharp fluctuations in the cost of acquiring patent rights, licenses for the use of industrial property and know-how, technologies, non-patent licenses. At the same time, there is an increase in imports of business services (royalties, licensing services, operating leasing and R&D) against the background of the practical curtailment of their exports by domestic enterprises. Insufficient economic conditions for technology transfer and commercialization of technological innovations do not allow the use of integration mechanisms of innovative development [9].

To do this, it is necessary to create a system of information support for innovative interaction, able to provide easy access to knowledge about the latest scientific and technological developments. Thus, the integrated infrastructure for the protection of intellectual property rights should determine the appropriate protection tools, databases, patent courts, the introduction of real mechanisms for the transfer of technologies ready for use. After all, trade in patents, licenses, know-how, science-intensive technologies between developed countries is the most dynamic sector of world trade.

The mechanism of adaptation of the tools of information support of the international cooperation in the innovative sphere developed in the technologically developed countries expands possibilities of interaction in the scientific and technical sphere, facilitates search of investors. These and other mechanisms complement each other, should ensure the implementation of the chosen strategy of innovation integration. For example, innovative development in technologically developed EU countries contributes to the formation of similar institutions, unification of legislation. Innovation thus exploits the effect of scale in matters of marketing, production and innovation management not only nationally but also globally. At the same time, the institutional environment, which consists of incentives and informal

constraints, contributes to the formation of special management structures. The formation of a unified space of goals, values, resources for business is due to the latest information technology and leads to changes in relations between the participating countries [10].

A prerequisite for the deployment of integration processes in the innovation and investment sphere is the positive dynamics of Ukraine's foreign trade in goods and services. Exports of goods in 2020 amounted to 43.3 billion dollars. US, and increased by 19.0% against the volume of 2019 and by 13.5% against the volume of 2018, imports of goods - 49.6 billion dollars. USA, and increased by 26.4% and 32.2%, respectively. The export coverage ratio of imports in 2020 was 0.87% [13].

As for the structure of exports, its main positions have remained unchanged in recent years. The structure of commodity exports in 2020 was dominated by goods of III-IV technological modes with low added value: ferrous metals - 20.0% of total exports, cereals - 15.0%, fats and oils of animal or vegetable origin - 10.6%, ores, slag and ash - 6.3%, electric machines - 5.9%.

At the same time, Ukraine is characterized by low exports of high-tech goods and services. This reflects the imperfect structure of the competitive advantages of the Ukrainian economy, which is based primarily on price factors and comparative advantages in the cost of natural resources and labor. At the same time, the existing high-tech capabilities of certain industries are not used properly. The development of production of goods with high added value is the main priority in creating a base for increasing the volume and improving the structure of Ukrainian exports in the direction of increasing the share of high-tech goods.

Exports of services in 2020 amounted to 10.7 billion dollars. US dollars, and increased by 8.6 against the volume of 2019 and 10% against the volume of 2018. The positive balance of foreign trade in services amounted to 5.2 billion dollars. US (in 2018 also positive - 4.2 billion US dollars). Royalties and other services related to the use of intellectual property increased in 2020 compared to 2010 by almost 10 times (from 546.7 to 5476.2 million US dollars), telecommunications services, computer computer and information services from \$ 89.9 million to \$ 228.3 million. USA, ie almost 3 times [13].

Analysis of the dynamics and structure of Ukraine's foreign trade shows a trend of rapid departure from the criteria of developed countries: gradually declining value added of exported products, disappearing scientific schools capable of producing technical innovations, investment problems and chronic lack of financial resources limit the ability of businesses to carry out technological developments. In these conditions, it is necessary to really assess the current opportunities for Ukraine's integration into other countries and their joint interaction with innovative economies.

There are at least three large groups of countries that could be potentially desirable for innovative integration with Ukraine: the EU, the United States, and the Asian region. With regard to cooperation with the EU, it should be noted that the EU has undergone qualitative changes since enlargement to the east, which do not

contribute to strengthening the innovative integration intentions of EU member states with Ukraine. Thus, the increase in the competitiveness of the new EU members in relation to Ukrainian suppliers in the markets of metals, textiles and food is due to higher rates of restructuring of the relevant sector of mechanical engineering, equipment production in Poland, Hungary, the Czech Republic and Slovakia. Given the use of common technical standards and norms of consumer safety in these countries, the prospects for the market entry of innovatively active enterprises in these sectors of Ukraine may deteriorate significantly.

In addition, in the modern European Union, the development and development of a technologically new product begins primarily in a country with the highest income, a large domestic market that guarantees the demand for innovation, a strong industrial base and a high level of science. Allocated budget allocations are quite small, amounting to about 6% of total government spending, which determines their concentration in the most developed countries - France, Germany and some other European countries.

It should be borne in mind that the innovative economies of the EU are not in all directions the leaders in terms of innovation development, and far behind the United States, where a powerful and effective system of support for innovation. In the future, it is possible to expect an increase in the dynamism of innovation development in the Asian region, where a growing number of countries are able to become important global players in global markets for technology and innovation [3; 5; 10].

The realities of forming an innovation-investment model of national economy development allow us to assert the existence of two mutually exclusive tendencies: on the one hand there is a declarative assertion of the importance of innovation in society, support by government agencies for innovation processes, on the other The latest trend of transition to innovation and investment model of economic development is seen as a result of general market transformations that automatically contribute to the concentration of the most profitable businesses, the emergence of new technologies and products, and hence the formation of high-tech structure of national production. Under such conditions, the problem of changes in foreign trade is solved, and the demand for innovation in world markets is growing accordingly.

The fallacy of such approaches is becoming increasingly apparent in the context of a comparative analysis of Ukraine's position in the global market for high-tech products. The annual volume of knowledge-intensive products on the world market today exceeds 30 trillion. dollars USA, and according to forecasts, in the next 10 years it may double and reach 60 trillion. dollars USA. Recognized leaders in production are the companies of the USA, Japan, Germany, Great Britain and France. Among the leaders are developing countries, where due attention has been paid to innovation, significant efforts have been made to conduct R&D, and significant expenditures have been made on education and social programs. Favorable investment climate, attracting foreign investment have become the

basis for the development of innovation, intensification of research and development, strengthening the position of these countries in world markets for high-tech products. For example, exports of high-tech products in Indonesia increased 13 times, in China and Hong Kong - 10 times, while in developed countries about 1.5-2 times [3; 5].

The activity of Ukrainian enterprises does not provide grounds for recognizing our country as high-tech. The number of innovatively active enterprises selling innovative products outside Ukraine in 2020 was 179, and the volume of sold products outside Ukraine as a percentage of the total volume of sold innovative products was 31.2%. Among enterprises with technological innovations that had a partner for innovation cooperation - 9.2% of enterprises had a partner in European countries, 5.6% in other countries, and in Ukraine - 32.4% [14, p. 104, 130].

The inefficiency of such a powerful structure-forming industry as mechanical engineering does not allow Ukraine to enter the group of innovatively developed countries, to overcome technological backwardness from the leaders of the modern global economy. In particular, in the volume of industrial output the share of mechanical engineering in different countries ranges from 30-50%, while in Ukraine - only 12%. Low innovation activity of industrial enterprises causes a small share of innovative products in total sales in the domestic market. A small share of Ukrainian innovative enterprises in the world markets of high-tech products - only 1.45 billion dollars. USA, which is 0.05% of the world market. And this despite the significant export potential, which is estimated at 10-15 billion dollars. USA, or 0.3-0.5% of world exports [5]. Insufficient level of financing of own developments and low solvency of the domestic industry on purchase of foreign technologies exacerbates questions of transition to innovative economy, and first of all search of investors and an entrance to high-tech world markets. The impact on foreign trade of newly created institutions of innovation infrastructure - technology parks, non-governmental innovation funds, business incubators, etc. is imperceptible.

The development of technology transfer in the context of globalization is accompanied by an increase in the share of intangible assets in global commodity flows. In this regard, there is a problem of income taxation, coordination of economic interests of participants in joint innovation activities. In the world practice of many countries, the most common ways of transferring rights to intellectual property are licensing and franchising agreements in which the owners of the latest technologies receive payments in the form of royalties and combined payments.

The experience of many countries shows that to increase the efficiency of innovative development in integration mechanisms, it is advisable to use tax benefits for companies that increase investment in R&D, while the systemic role in financial incentives is played by income tax (income). For Ukraine, financial incentives should be aimed at maintaining national advantages in the field of innovation [9].

Promising directions of formation of integration

mechanisms of innovative development are use of cluster models of the organization. Combining different participants in the national innovation system with subsequent integration with similar institutions of other countries and regional entities allows to obtain an integrated effect of scale, coordination and synergy. The organizational structure of the cluster helps to reduce the total cost of research and development of innovations, which allows cluster members to stably innovate for a long time, as evidenced by the experience of countries such as the Netherlands, Israel, Poland. Different clusters have different potential for integration, which actualizes the task of identifying the potential of their innovative development. The successful functioning of clusters can be ensured by a developed infrastructure, transnationalization of small business. In the United States and Western Europe, small business creates up to 50% of innovations, is the licensee of almost 50% of innovations in the world market [15].

Joint ventures can be used to create an export base for their production; ensuring technology transfer; uniting local suppliers and subcontractors into a single network, provide other intermediary services. Possible forms of international cooperation of small businesses can be servicing the needs of TNCs in the deployment of R & D and further deepening of cooperative relations, cluster-type association. Creating framework conditions for the formation of innovative enterprises associated with technology parks will help motivate innovation management, investment project management, venture financing.

The interaction of local and foreign firms in the field of big business is quite controversial: domestic corporations identify themselves in foreign markets as closed technological systems associated with the raw materials industries. This limits the creation of scientific, technical and innovation space for equal entry into the world economy. Information systems, electronic means of communication, other modern information technologies are insufficiently used for full integration [7]. Resolving these and other contradictions requires strengthening the state's influence on motivating business entities to develop high technologies, participation in the implementation of integrated programs through the formation of government orders for innovative ideas and technological innovations. The main task for Ukraine is to create integration mechanisms for innovative development that would encourage the development and implementation of innovations and ensure the formation of initial demand for innovation while increasing the return on investment made by domestic and foreign capital.

Thus, the prospects for Ukraine's innovative integration will depend on intensifying efforts to identify these and other problems related to the innovation model of economic growth. The systemic nature of these problems requires finding real ways to solve them by forming mechanisms of innovation integration, their use in proper connection with all other areas of economic policy, the motivations of participants in joint activities in the field of innovation and investment.

Integration mechanisms of innovation development should be based primarily on the development of

the national innovation system. The lack of a model of innovative development in Ukraine distorts equality and mutual benefit of participation in integration processes in the field of innovation and investment. The insignificant capacity of the domestic innovation market can be overcome by the continuous growth of effective demand on it, the development of competition for innovative products. At the same time, under the influence of globalization transformation in the world economy there is a reorientation of production to a more capacious world market of high technologies. Therefore, the coherence of globalization impacts with domestic innovation development should be the basis of the integration mechanism of innovation development. The use of effective mechanisms for the inclusion of our country in international innovation, inherent in highly developed countries, requires the integration of innovation law, the initiation of international agreements in the scientific, technical and innovation spheres.

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BANKING CRISIS IN UKRAINE: STATE, CAUSES AND METHODS OF REGULATION

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БАНКІВСЬКА КРИЗА В УКРАЇНІ: СТАН, ПРИЧИНИ ТА МЕТОДИ РЕГУЛЮВАННЯ

Abstract.

The article reveals the concept of banking crisis, provides a classification of modern banking crises. The analysis of the state of the banking system during the quarantine period and before its beginning was also carried out, the main indicators of the activity of Ukrainian banks were singled out. Three main types of situations that contribute to banking crises are highlighted. The causes and preconditions of a large number of banking crises of the late twentieth and early twentieth centuries are described. XXI century. Priority measures to neutralize security threats to the banking system within the implementation of the crisis management scheme are proposed. To manage systemic banking crises and overcome their consequences, the tools of the National Bank's anti-crisis policy in their improved form were presented.

Анотація.

У статті розкрито поняття банківської кризи, наведена класифікація сучасних банківських криз. Також було проведено аналіз стану банківської системи в період карантину та до його початку, виділено основні показники діяльності банків України. Висвітлено три основні типи ситуацій, які сприяють виникненню банківських криз. Охарактеризовано причини і передумови великої кількості банківських криз кінця ХХ–поч. ХХІ ст. Запропоновано першочергові заходи з нейтралізації загроз безпеки банківської системи в межах реалізації схеми антикризового управління. Для управління системними банківськими кризами та подолання їх наслідків було наведено інструменти антикризової політики Національного банку в їх удосконаленому вигляді. В кінці підведено підсумки щодо написання даної статті.

Keywords: crisis, bank, loans, deposits, financial system, management, regulation.

Ключові слова: криза, банк, кредити, депозити, фінансова система, управління, регулювання.

The condition for the economic development of both the individual state and the world economy as a whole is the stability of the banking system as an integral part of the mechanism of economic development. Violation of the financial stability of the banking system was reflected in the emergence of banking crises.

Translated from the Greek *krisis* is a decision, a turning point, a result. That is, the concept of "crisis" means a sharp, steep turn, a difficult transition in the development of events, a sharp complication of the situation [2, p. 18]. In economics, the crisis is understood [6, p. 21]: extreme aggravation of contradictions in the socio-economic system (organization), which threatens its viability in the environment; a turning point in the functioning of any system, in which it is exposed from the outside or inside, which requires a qualitatively new response; situational characteristics of the functioning

of any entity as a consequence of uncertainty in its external and internal environment; periodically recurring phenomenon in a market economy; changing the upward trend downward, the bifurcation point, which contains the potential for both destructive and constructive nature.

The banking crisis may arise against the background of a relatively stable state of other segments of finance, money and credit and become a "trigger" that will turn local crises into a large-scale financial crisis [7, p. 23].

Banking crises occur when the accumulation of distressed assets in individual banks and their insolvency lead to banking panic, mass withdrawal of deposits, a sharp reduction in interbank lending, and others.

As a result, against the background of growing distrust, payments by banks may be suspended, followed

by destabilization of the payment system and financial markets [12, p. 46].

Thus, forming an important part of financial and monetary relations, the banking sector occupies an important place in modern financial and economic systems.

The products of this sector are used by almost all sectors of the economy and economic entities, and therefore, according to Professor N.Y. Reverchuk, "Bank failures and crises can affect other financial and economic institutions and lead to the destruction of the entire economic system."

Thus, the banking crisis is a disorder of the system of redistribution of cash flows caused by the instability of the banking system, which manifests itself in mass withdrawals from deposits, restrictions on lending, rising real interest rates, bank failures, reduced money

supply, which in turn leads to negative phenomena, depending on the effectiveness of the strategy to overcome the crisis.

The classification of modern banking crises that occur in the global economy, and therefore - have common features for all countries to which they apply, should be carried out on a small list of key features, which are listed in table. 1. There are three main types of situations that contribute to banking crises [13, p. 58]:

- 1) problems of one or more banks without obvious signs of systemic banking crisis;
- 2) hidden form of destabilization of the banking system;
- 3) systemic banking crisis.

Table 1

Classification of modern banking crises [1, p. 48]

Classification feature	Kind of crisis	Crisis characteristics
The nature of the occurrence	Cyclical	Is a consequence of the cyclical decline of the economy of a country and depends on the level of market relations in specific countries, usually a form of monetary crisis
	Specific	Is the result of the accumulation of problems in the banking sector or a sudden change in the economic environment under the influence of external factors affecting the banking system
Scale of distribution (degree of systematization)	Systemic	The crisis, which covers the entire banking system, manifests itself in the mass bankruptcy of banks and negatively affects not only the banking business, but also the entire system of finance, money and credit of a particular country, in the form of inflation, credit restrictions and shortages of state and local financial resources.
	Local (partial)	Crises in certain sectors of the banking system (interbank credit market, mortgage market, liquidity market, consumer credit market, etc.) or in a small number of banks that do not adversely affect the situation in the banking system
Form of manifestation	Latent (hidden)	It is characterized by a decrease in capital, unprofitable activities of individual (problem) banks, other negative trends that accumulate over time, reach a critical level and become open.
	Open	It is characterized by the failure of banks to meet their obligations to customers, the inability of the banking system to make uninterrupted payments, the mass desire of depositors to withdraw their deposits from banks, a sharp reduction in lending, bankruptcy of banks
Geography of distribution	National	Crisis caused solely by internal macroeconomic imbalances and destructive factors within the country
	Regional	Crisis covering a group of countries with similar destabilizing factors and crisis preconditions in the main regions of the world (America, Asia, Europe)
	World (global)	The crisis, which extends to all countries of the world, is becoming global, regardless of its place of origin and speed of spread.
The scale of the consequences	Macroeconomic	Generates macroeconomic downturn, high inflation and demonetization of the economy (usually systemic)
	Microeconomic	Causes serious problems among a number of banks, which, under the passive policy of the central bank, can be declared bankrupt and liquidated

Banking crises are a multidimensional and complex combination of interacting factors from fundamental and structural weaknesses of the economy, risky incentive structures, weak and ineffective regulatory policies, inadequate official supervision and the inability or unwillingness of the market to apply disciplinary measures to banking institutions. Thus, having explored the essence of the concept of "banking crisis"

and the main classification features, it is advisable to consider the preconditions and causes of its occurrence.

Among the causes and preconditions for a large number of banking crises in the late twentieth and early twentieth centuries. XXI century. it is possible to allocate such (fig. 1.) [3, p. 136]:

- deterioration of the financial condition of financial institutions due to the high volatility of prices for

assets, primarily shares and assets denominated in foreign currency. Even currencies that play the role of global or regional means of payment fluctuate significantly;

- a common feature of banking crises is that they are preceded by a process of rapid growth of bank lending to the private sector in a short period of time;

- excessively optimistic forecasting in the conditions of rapid economic growth also played a central role in the formation of the so-called financial fragility due to the concealment of emerging problems. Among such problems, first of all, it is necessary to name: errors in recognition of reliable and problem loans;

- development of herd behavior; weakening of credit conditions; proliferation of lending based on speculative increases in asset prices. In addition, due to the significant growth of bank lending, there was often a concentration of loan portfolios (sometimes with a high content of the property factor). To some extent, this is because during periods of rising value of financial assets, property acts as a protected form of bank credit collateral. However, in essence, such lending is

speculative in nature, because in the context of inflation, the value of collateral is given little attention;

- the development of crisis phenomena can be accelerated by changes in the perception of economic prospects in the region by foreign investors;

- rapid growth of speculative transactions, which is facilitated by modern financial innovations and the development of the derivatives market. In such circumstances, the probability of a decrease in the net cost of capital has prompted some firms to speculate in the financial markets in order to "restore financial condition";

- insufficient level of competition in the banking system, which was especially pronounced in countries with economies in transition, should also be considered as a factor that weakens the stability of the country's banking system;

- the vulnerability of the financial systems of individual countries is significantly increased due to the so-called "unsatisfactory banking practices" (or "regulatory deficiencies").

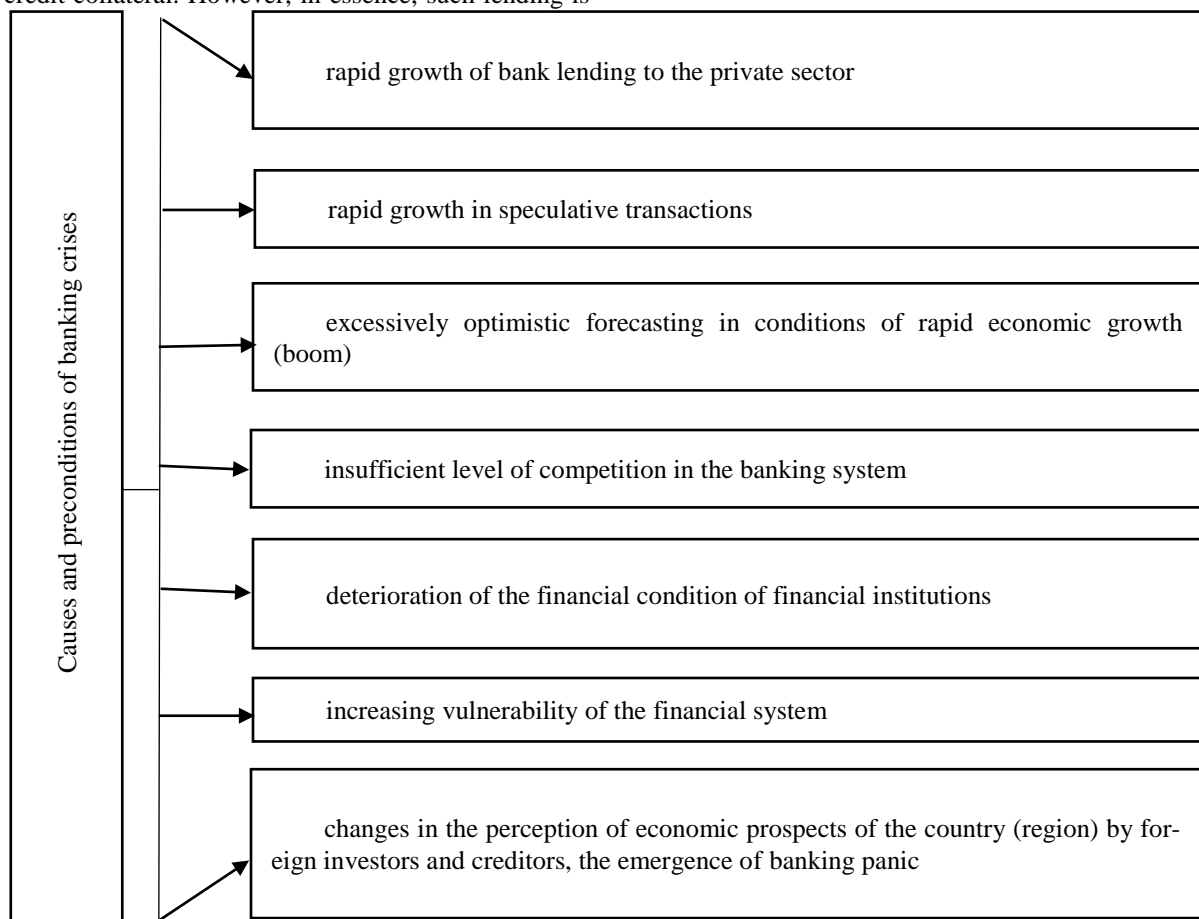


Figure 1. Causes and preconditions of banking crises [3, p. 136]

Thus, modern banking crises are a multidimensional and complex combination of interacting influences and shortcomings that are common to all countries, regardless of the level of economic development. Financial instability reveals the existing weakness within the banking system itself, and a narrow focus on certain causal components creates a distorted view and inadequate policies for reforming the banking sector.

A necessary condition for the efficient functioning of the economy of any country is the effective development of the banking sector. Banks are financial market institutions that provide the processes of accumulation and redistribution of free financial resources, ensuring the movement of funds between all economic entities and support the processes of economic reproduction [4, p. 57].

The banking system is in constant motion, and permanent quantitative and qualitative changes in the activities of banking institutions, meet the modern needs of the process of credit and financial services to market participants. For example, qualitative changes are primarily related to the improvement of banking technologies, the provision of remote services, an individual approach to customer service in accordance with growing needs. In terms of quantitative changes, there has been a significant reduction in the number of bank branches, as well as employees of individual banks due to the transition to new, more advanced types of customer service (eg, mobile and electronic banking). In general, we can name a significant number of factors, both external and internal, that affect the development of the banking system and require adaptation to them by banking institutions. However, external factors of influence are completely unpredictable or simply new, and we realize our unpreparedness for them. This necessitates an immediate assessment of the factor itself, as well as the possible consequences of its impact, and thus - the fastest response to take anti-crisis measures to minimize possible risks. Such factors include the current situation with the spread of the COVID-19 virus, which is taking place around the world, and its consequences were completely unexpected for all mankind.

Due to the rapid spread of the virus and the large number of infected and dead people in different countries, a global pandemic has been declared, which has led to many negative consequences. First of all, it is the closure of borders by most countries and the announcement of a strict quarantine regime, which provides for the temporary suspension of many spheres of society: business has ceased to operate normally, some institutions have been forced to work remotely, and some have stopped indefinitely. as quarantine was continued depending on the epidemiological situation.

Money and the banking system is rightly called the "circulatory system of the economy", because it is the speed of funds, diligence of payments, reliability of the banking system largely depends on the economic development of the country.

In addition, it is the banks, provided effective lending, can become the locomotive of development, market entry of new goods and services, the emergence of new enterprises and industries [11, p. 831].

The banking sector continues to overcome the effects of the COVID-19 pandemic. In July-September 2020, the main indicators of banks resumed growth. The share of non-performing loans has reached a minimum value since the introduction of a new definition of non-performing loans that meets international standards.

The banking sector continues to overcome the effects of the COVID-19 pandemic. In July-September 2020, the main indicators of banks resumed growth. The share of non-performing loans has reached a minimum value since the introduction of a new definition of non-performing loans that meets international standards.

The abolition of strict quarantine restrictions with a further reduction in lending rates in July-September helped to restore the demand of businesses and individuals for loans.

Credit risk remains the main one for banks in 2021. Despite a significant improvement in the economic situation in the second half of the year, some bank borrowers are still experiencing financial difficulties [9].

This may negatively affect the quality of loan servicing and, consequently, will necessitate additional formation of reserves by banks.

To ensure that the quality of the loan portfolio declared by banks is true, the NBU will assess the quality of assets in the banking sector, and 30 banks will undergo additional stress testing.

From January 2021, the NBU required banks to gradually deduct the value of non-core assets from fixed capital.

This rule will encourage banks to get rid of them in time, which will increase financial stability and make their financial reporting more reliable.

Also from this year will begin a gradual increase in risk weights for foreign currency securities issued by the Ukrainian government, as well as for unsecured consumer loans.

The Net Stable Fund (NSFR) will take effect in April, prompting banks to reduce maturities in assets and liabilities.

Its initial minimum value will be set at 80% and gradually increased to 100% by April 2022 [9].

The main factor of uncertainty for the financial result of banks remains the amount of allocations to reserves for impairment of the loan portfolio.

Banks still have to make a correct assessment of credit risk taking into account current macroeconomic forecasts and reflect the expected losses in the financial statements (Table 2).

Banks entered the crisis in good shape. Capital adequacy significantly exceeded the minimum level.

Banks can now use its surplus to absorb credit losses and for further lending. Financial institutions have become highly efficient and profitable, so they ultimately generate capital themselves. The funding structure is also favorable - more than 90% of liabilities are raised in the domestic market. The banking sector today does not depend on the situation on international capital markets. Liquidity of financial institutions is high both in hryvnia and in foreign currencies.

In the first days of quarantine, significant outflows of individuals began. This reaction of customers is typical in conditions of uncertainty and was observed during the two previous crises. However, this time it was very short-term - after ten working days the balances on the accounts began to grow again. Banks had no difficulty in returning funds to depositors in full on demand, due to high liquidity. The maximum cumulative outflows in UAH were 7%, which is much lower than in previous crises [5, p. 32].

Table 2

Main performance indicators of Ukrainian banks [9]

Indicator	As of 01.04.			
	2018 p.	2019 p.	2020 p.	2021 p.
Number of operating banks	82	77	75	73
of them: with foreign capital	39	36	34	33
including with 100% foreign capital	20	23	23	23
Assets	1295020	1341271	1564275	1835527
Foreign currency assets	478283	465290	584735	584773
Total assets (not adjusted for provisions for active transactions)	1840705	1888169	2095334	2214100
of them: non-residents	179248	176866	306895	248601
Total assets (not adjusted for provisions for active operations) in foreign currency	748715	744603	855372	740056
Cash	38521	42481	63764	70082
Bank metals	277	358	310	511
Funds in the National Bank of Ukraine	44064	48276	59231	54962
Correspondent accounts opened with other banks	100886	79873	192140	183074
Time deposits in other banks and loans to other banks	27323	40183	40147	54419
Loans are provided to customers	1059884	1099595	1108052	967664
loans granted to public authorities	1650	2770	4367	11156
loans granted to business entities	882813	894924	885238	750736
loans granted to individuals	175386	201834	218411	205739
loans granted to non-banking financial institutions	34	67	36	33
Investments in securities and long-term investments	436054	470490	524111	768923
Reserves for active operations of banks (including reserves for operations that are recorded in off-balance sheet accounts)	550916	552805	535629	383929
Liabilities	1295020	1341271	1564275	1835527
Capital	159081	171338	205817	216715
from it: authorized capital	495605	469365	470733	479988
Liabilities of banks	1135939	1169933	1358458	1618812
Liabilities of banks in foreign currency	573471	556729	650604	646330
Time deposits (deposits) of other banks and loans received from other banks	47174	36091	23272	23661
Funds of business entities	375106	390778	516145	645858
Funds of individuals (with savings (deposit) certificates)	474410	515925	610451	687948
Funds of non-bank financial institutions	22960	24257	28209	36690
Return on assets, %	2,66	3,81	4,21	2,4
Return on capital, %	21,94	31,29	30,75	20,48

The liquidity of the banking system is not threatened, the National Bank reports a significant excess of the liquidity ratio in the system and also provided in April-June more than 13 billion UAH of refinancing loans for 30 days. People took about 10% of foreign currency time deposits from banks, but the balances on hryvnia current accounts of people went up rapidly. The most probable reason for this is that due to the closure of shops and other establishments, many simply had nowhere to spend money, and some people deliberately saved by reducing current consumption. The companies' funds fell to a minimum of 90-95% of the quarantine level in mid-April, but have already returned to the level of the beginning of the year.

But lending is slowing down [8, p. 375]: banks take into account the risks of non-return of funds, so the reduction of interest rates, although it plays a role, but in general is not too great. After the quarantine was eased, the retail retail hryvnia was the first (and only) to resume - but so far its pace is lagging behind the pre-crisis level. Banks place free funds mainly in IGLBs, financing the budget deficit.

Declining solvency and deteriorating consumer sentiment also affected credit demand. According to a

survey of banks, it is restrained by a sharp decline in consumption of services and many groups of goods, especially long-term use. However, the fall in consumer credit, which occurred in the spring, is unlikely to last long. This will be facilitated by the gradual recovery of the economy and a significant supply of loans from banks and other financial institutions. Lending volumes will continue to be slightly lower than the pre-crisis level.

Uncertainty over the introduction of quarantine restrictions and the unfolding of the crisis led to a decrease in the share of time deposits. Therefore, in the near future the amount of funds on current accounts will increase significantly, including through salary and social projects. The share of time deposits will increase only in 2021 - 2022 due to improved economic expectations [9].

At the same time, the negative effects of the current crisis may become apparent in the coming year. The key threats facing the sector are declining demand for banking services and deteriorating credit service quality.

In order to neutralize the crisis processes in the initial stages of the global financial crisis, national governments and central banks provided assistance to banking institutions aimed at ensuring their liquidity and the redemption of distressed assets. Priority anti-crisis measures were concentrated in the monetary sphere.

In modern conditions, a set of interrelated measures is needed to overcome the crisis trends of its development and ensure stability, reliability and safe operation in the post-crisis period.

Ensuring the stability, reliability and security of the banking system of Ukraine and its institutions should be, in our opinion, the main goal of anti-crisis policy of the government, National and commercial banks and a key to preventing the negative effects of possible banking crises in the future.

To achieve this goal, anti-crisis management of the banking system and its institutions should be carried out both at the general economic level within the anti-crisis strategy of the state (macro level) and at the intra-industry level - within the policy of the National Bank of Ukraine (meso level) and commercial banks (micro level).

Comprehensive development of anti-crisis strategy of economic security of banking (as a component of national security), related to the active activities of state institutions in this area, which would include a set of security measures and mechanisms, risk management system and neutralization of identified threats in the banking system as a whole, and in some banks. After all, such threats create a potential danger not only for the banks themselves, but also for their customers (businesses and citizens), which may ultimately affect the economic and then national security of the state.

Therefore, in our opinion, it is important not only to record threats that have already arisen, but also to identify and diagnose the most likely threats that may arise in the future.

The priority measures to neutralize security threats to the banking system within the implementation of the crisis management scheme include the following [10, p. 46]:

- consolidation of the function of ensuring the security of the banking system as a priority for all government and banking bodies that implement supervisory and control tasks in the field of banking;
- formation in the monitoring system of the banking sector of the subsystem for monitoring its economic security;
- development of classification of threats to the security of the banking system and preparation of special schemes for neutralization of threats according to the main ones;
- development of special methodological and practical support for the system of prevention and forecasting of security threats;
- counteracting mergers and acquisitions, which may be exacerbated in the process of post-crisis resumption of banking activities, including the following measures: maximum use of existing legal institutions to protect property rights; creation in banks of special services capable of resisting potential actions aimed at

seizing property; strengthening control over top managers of banks capable of carrying out unfair transactions with the assets of banking institutions; establishing high-quality information support for the processes of identifying possible threats to the life of individual banks and the functioning of the banking system as a whole;

- strengthening the work of supervisory authorities on the practice of unscrupulous banking, fraud and criminal acts in carrying out banking operations. To manage systemic banking crises and overcome their consequences, the following tools of anti-crisis policy of the National Bank in their improved form can be used [3, p. 136]:

- refinancing of banks on non-standard terms (emergency liquidity assistance, emergency liquidity financing - non-standard refinancing), aimed at restoring the normal situation with liquidity in the banking sector and supporting the smooth operation of the payment system; - administrative measures applied when other, more market instruments do not allow to control the situation, including securitization of deposits with forced extension of repayment terms, introduction of a moratorium on the return of deposits, as well as restrictions aimed at preventing the outflow of non-residents from the banking system countries;

- financial recovery of banks that have problems with solvency, in particular through their recapitalization and restructuring of troubled assets; - reorganization and liquidation of unviable banks;

- measures to protect the interests of depositors, including measures provided by the deposit guarantee system, as well as full government guarantees, the use of which is designed to restore confidence in banks by creditors and depositors, reduce negative expectations of market participants, stop the outflow of funds from bank accounts.

The choice of a specific set and conditions for the application of anti-crisis policy instruments will depend on the characteristics of the systemic banking crisis, as well as its type. Some of these instruments, such as emergency financing or the use of full government guarantees, are aimed primarily at resolving liquidity problems, preventing the outflow of funds from bank accounts, and ensuring the proper functioning of the payment system. Instruments related to the restructuring of the banking system, support of economically viable and withdrawal of weak credit institutions, as well as protection of the interests of bank creditors, solve primarily solvency problems [11, p. 829].

Banking crisis management, primarily systemic solvency crises, is a process that requires coordination of the National Bank, the government, financial regulators and supervisors, the Deposit Guarantee Fund, other responsible government agencies, and the coordination of their structural units. One of the effective approaches in this case may be the creation of a permanent high-level interdepartmental working body, which should include representatives (usually heads) of government agencies, financial supervision organizations and, of course, representatives of the National Bank. The main function of such a body should be to develop a general strategy for crisis policy and coordinate the activities of

organizations directly implementing it. In this case, the main goals and objectives of the body, the composition and powers of the participants, the main functions and other necessary issues should be set out in a separate document, such as statutes, regulations, memoranda, etc. It is also assumed that organizations that will directly implement anti-crisis policy must have the necessary staff and infrastructure. Summarizing the above, we note that in the formation of anti-crisis strategy of economic security of the banking system must take into account the fact that its implementation involves the implementation of appropriate measures both in its normal functioning and in crisis situations, because the crisis is a critical exacerbation of contradictions. threatens its stable and safe operation. The emergence of a crisis usually only leads to increased threats, and their elimination requires appropriate action at the state level, at the level of law enforcement agencies and at the level of individual banks.

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FEATURES OF FORMATION OF SOCIAL STANDARDS IN UKRAINE

Аннотация.

Целью статьи является обобщение и анализ сущности и значения таких экономических категорий, как «потребительская корзина», «прожиточный минимум», «минимальная заработная плата». Охарактеризованы особенности формирования уровней указанных показателей в Украине и других странах мира. Проведено ретроспективное исследование структуры и динамики потребительской корзины украинских граждан, сделан акцент на необходимости приведения ее к реальным физиологическим потребностям человека. Приведены основные нормативные акты, направленные на обеспечение нормального существования человека и его развитие. Указаны основные подходы к определению минимальной заработной платы и осуществлен анализ механизма установления и регулирования социальных стандартов в отдельных странах Европы и мира. Установлено, что в Украине существует проблема несоответствия между темпами инфляции и темпами повышения гарантированного минимума оплаты труда, что требует немедленного решения на общегосударственном уровне.

Abstract.

The purpose of the article is to summarize and analyze the nature and significance of such economic categories as "consumer basket", "subsistence level", "minimum wage". Features of formation of levels of the specified indicators in Ukraine and other countries of the world are characterized. A retrospective study of the structure and dynamics of the consumer basket of Ukrainian citizens was conducted; emphasis was placed on the need to bring it to the real physiological needs of man. The basic normative acts directed on maintenance of normal existence of the person and its development are resulted. The main approaches to the definition of the minimum wage are indicated and the analysis of the mechanism of establishment and regulation of social standards in individual countries of Europe and the world is carried out. It is established that in Ukraine there is a problem of

discrepancy between the rate of inflation and the rate of increase of the guaranteed minimum wage, which requires an immediate solution at the national level.

Ключевые слова: *потребительская корзина, прожиточный минимум, социальные гарантии, минимальная заработная плата.*

Keywords: *consumer basket, subsistence minimum, social guarantees, minimum wage.*

Man needs an appropriate set of food and non-food products to survive, which should ensure his decent living. In Ukraine, the consumer basket includes more than 290 goods and services, but it arouses sympathy in the whole world community, because its parameters resemble a "survival basket" during hostilities. It should be noted that the consumer basket is the basis for the formation of the subsistence level, the size of which does not allow the average Ukrainian to meet their minimum needs.

This question is extremely relevant and provokes a wide scientific discussion. The study of the mechanism of formation of social guarantors in the context of consumer spending is devoted to the work of a large number of domestic scientists, in particular Borovich O. [2], Verbyany V. [3], Kukh A. [6], Rotchuk I. [14], Saliya N. [15], Samborska O. [16], Tokarchuk D. [18] and others. However, in the conditions of growing crisis phenomena in the economy and, as a consequence, in the social security of the citizens of Ukraine, these issues need constant attention and thorough research.

The consumer basket is the minimum set of the most necessary for a full human life food, goods of non-food group and various services [14]. This is a range of goods that characterizes the typical level and structure of monthly (annual) consumption of a person or family. This set is used to calculate the minimum consumer budget based on the value of the consumer basket at current prices.

The content of the consumer basket of the average Ukrainian is currently regulated by the Resolution of the Cabinet of Ministers of Ukraine № 780 of 11.10.2016, since then it has not been thoroughly revised [9]. It should be noted that, according to the legislation of Ukraine, the consumer basket must be reviewed every 5 years, because prices, the economic situation and the general tastes of consumers change [14]. According to the methodology used in Ukraine, the decisive criterion

for inclusion in the consumer set of a product (service) is its share in the total monetary expenditures of households - not less than 0.1% for food and 0.2% - for other goods and services. Thus, the consumer set, first of all, includes goods and services that are most and most often consumed by households, regardless of whether prices (tariffs) are regulated (set) for them, or have a free (market) nature [1].

It should be noted that the basis of the domestic consumer basket is the method of the Leningrad Institute of Food Hygiene, which was developed in 1990, and, accordingly, is not very relevant nowadays [14]. According to experts, the norms laid down in the subsistence level of citizens of Ukraine are significantly lower than physiological, and the set of non-food products does not provide many needs of modern man [20].

Experts say that the volume of the consumer basket should be increased by 20-25%, because the norms are significantly understated and do not meet real human needs (for example, the basket includes 53 kg of meat products per year, and the real need - 83 kg, 143 kg of milk at the physiological norm - 380 kg) [14].

Proper nutrition, taking into account the conditions of life, work, and life habits ensures the stability of the internal environment of the human body, the functioning of various organs and systems, harmonious development, high efficiency. Rational nutrition is a reasonable, accurately calculated provision of human food, which primarily involves the compliance of nutrition with physiological needs and energy expenditure of the body [15]. According to the Resolution of the Cabinet of Ministers of October 11, 2016 № 780 "On approval of sets of food products, sets of non-food products and sets of services for major social and demographic groups" the set of food products for able to work and disabled people in general a bit differs (Fig. 1, Fig.2) [9].

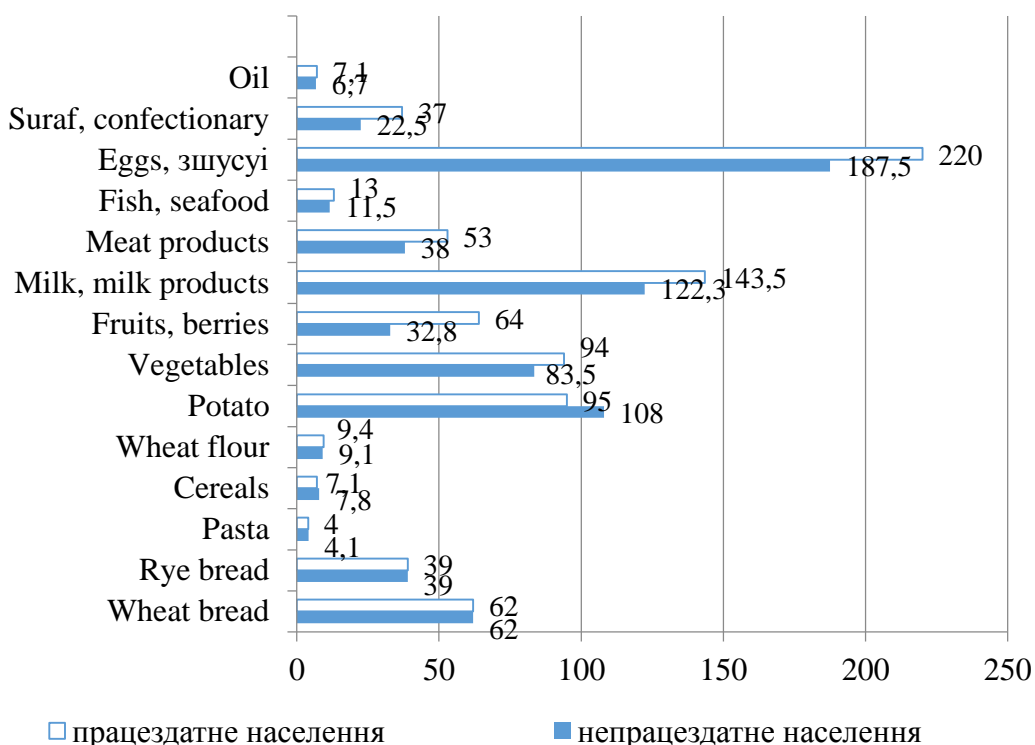


Fig.1. Set of food products for able to work and disabled population, kg / year [9]

A working person should consume 47% more food during the day than disabled, i.e. 2694 g in order to obtain 2586 kcal [15].

Thus, an able-bodied Ukrainian can eat various flour products weighing 762 g, 328 g of pasta, 205 g of

rice, 164 g of buckwheat, 95 g of oatmeal, 7.8 kg of potatoes in a month, according to the approved consumer basket. 5.2 kg of fruit, 287 g of hard cheese, a glass of sour cream, 4.3 kg of meat products, 18 eggs and 575 grams of fish [9].

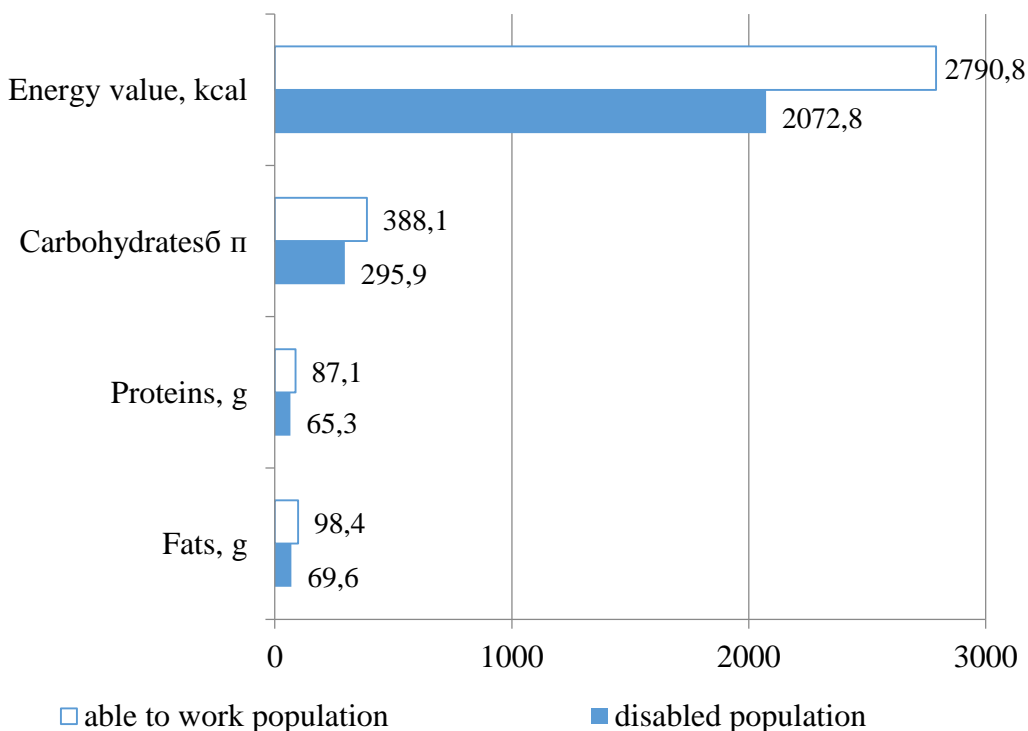


Fig.2. Caloric content of basic foodstuffs for able-bodied and incapacitated population, g / day [9]

The content of the Ukrainian consumer basket in the product part has not changed significantly compared to the 1990s. In the proposed diet, the amount of

bakery products, meat, potatoes and vegetables increased slightly, the amount of dairy products, fish and fish products decreased. Also, since 2000, Ukrainians began to consume more sweets, potatoes, vegetables,

oil and margarine (Fig. 3) [9, 14].

For comparison, we note that in 1941 the ration for a German prisoner of war held in Stalin's camps was 600 g of food, and in it, in particular, were present flour, tomato paste, and in better times - peas, beans, dried

fruits and coffee [4]. Captive Germans in the USSR were given 600 g of bread a day, not 101 g, as befits each of us. In general, the daily diet of a Soviet prisoner who fulfills the norm is 100% reflected in table. 1.

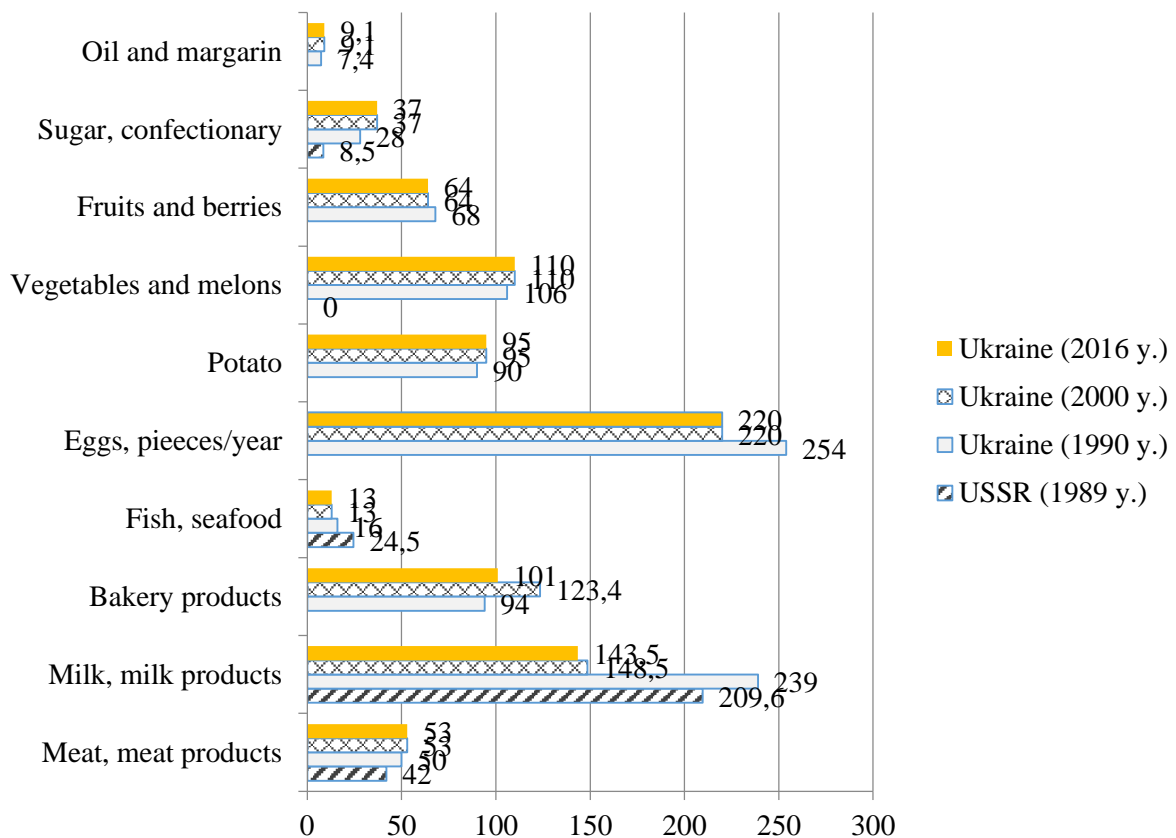


Fig.3. Consumer basket of Ukrainians in different periods, kg / year [9; 14]

Table 1

The ration of a prisoner fulfilling the norm by 100% is provided by the order of the NKVD USSR from 14.08.39 [2]

Product	Norm per day, g.	Price, hrn. per 1 kg	Total value, hrn.
Bread	1200	13,08	15,7
Wheat flour	60	7,34	0,44
Cereals	130	10,0	1,3
Meat	30	62,92	1,88
Fish	158	55,0	8,69
Vegetable oil	12	27,87	0,33
Pasta	10	9,91	0,1
Sugar	13	10,92	0,14
Surrogate tea	2	200	0,4
Potato and vegetables	600	6,0	3,6
Tomato puree	10	12,0	0,12
Chili pepper	0,13	100	0,01
Bay leaf	0,2	320	0,06
Salt	20	2,75	0,06

According to nutritionist Oleksandra Kyrylenko, in general, it is possible to live on our food set - although it has too many carbohydrates (bread, potatoes, sugar) and half the amount of white meat (beef), fish and cereals, while the range of manufactured goods and especially services is really extremely limited. According to the president of the Ukrainian Center O. Okhrimenko, the government needs a consumer basket, first of all, in order to calculate what the lowest cost of

labor can be so that an employee can survive on the money earned. "The principle of forming this minimum remained with us from the USSR: it was believed that a person should eat more or less decently to work, dress modestly and have a minimum of pleasure" [19].

In the course of the study, we compared the consumer basket with the rational consumption norms recommended by the Ukrainian Research Institute of Food Hygiene of the Ministry of Health [6] (Table 2).

Table 2

Comparison of indicators of consumer and rational baskets of Ukrainians

Product	The norm according to the resolution of the Cabinet of Ministers of October 11, 2016 № 780, kg / year [9]	Ministry of Health norm, kg / year [6]	Undergetting, %
Meat, meat products	53	83	-36
Milk, milk products	143,5	380	-62
Fish, seafood	13	20	-35
Potato	95	124	-23
Eggs	220	290	-24
Vegetable oil of different kinds	7,1	13	-45
Vegetables and melons	110	161	-32
Fruits, berries, grape	64	90	-29

Thus, today the problem of compliance of the set and volume of goods of the minimum consumer basket with medical standards has become acute. There are serious doubts about the adequacy of the set of goods in the minimum consumer basket. Thus, the sets of food, non-food goods and services that make up the current consumer basket can generally be considered illegitimate.

The subsistence level does not take into account a number of vital costs: for the construction or purchase of housing or renting it, for education, rehabilitation, maintenance of children in preschool educational institutions, paid medical services and so on. Changes in the composition of the consumer basket in connection with changes in the sphere of housing and communal services are also not taken into account. It should also be noted that the calculations of the general indicator for Ukraine do not take into account regional differences in prices for food and non-food products. According to experts, if the consumer basket was filled with real content, the expenditure part of the budget would have to be increased at least three times [20].

Usually, the cost of this set is determined by the subsistence level and, as a consequence, pensions and minimum wages.

Subsistence level is a value sufficient to ensure the normal functioning of the human body, maintaining its health set of foods, as well as a minimum set of non-food items and a minimum set of services necessary to meet basic social and cultural personality needs.

The subsistence level is set by the Cabinet of Ministers of Ukraine after conducting a scientific and public examination of the formed set of food products, set of non-food goods and set of services and approved by

the Verkhovna Rada of Ukraine in the law on the State Budget of Ukraine for the year [10; 11].

As the former First Deputy Minister of Labor and Social Policy Pavlo Rozenko notes: "The subsistence level is the minimum acceptable standard of living guaranteed by the state. If a person wants to develop, to have savings, then he must achieve this through his own efforts. The calculations of the Federation of Trade Unions show that the size of the new subsistence level should be three times higher". The dynamics of the subsistence level in Ukraine is shown in Fig. 4 [3].

Based on sociological research, it can be stated that 9 out of 10 Ukrainians are dissatisfied with their salaries, because on average more than 50% of wages go for food, and this despite the fact that food costs should not exceed a third of the subsistence level. For example, in Spain, France and Germany, the cost of products does not exceed 13%. In general, Europeans spend less than 20% on food [7]. The next 20-25% of Ukrainians' expenditures are utilities. The cost of medicines for some surveyed citizens is simply catastrophically high: there are people who pay an amount similar to 7 months' salaries per year, or spend a third of their monthly salary. On average, 10-15% is spent on medication. The cost of non-food products is 20-25% of salary. It should be noted that almost half of Ukrainians buy clothes that were used to save. And on average 12% goes to rest, thus only 1% is spent on cultural development (trips to cinema and theaters), the rest - on holidays abroad, that is why the tenth part of the budget of the citizen goes not to taxes, but to treasury of another countries. Thus, the average employee spends 102-127% of salary [8].

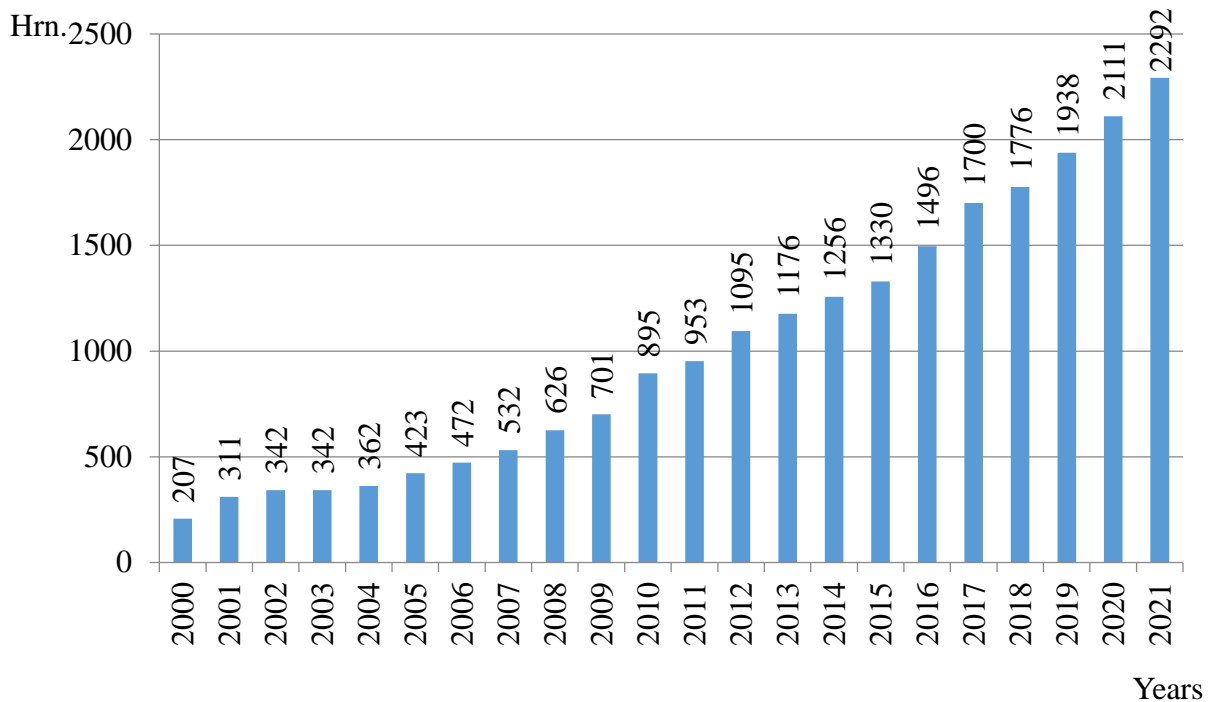


Fig. 4. Dynamics of the subsistence level in Ukraine [12]

Note that in the world there are two types of subsistence level: social, which takes into account the cultural needs of the population, and physiological, necessary for the physical survival of man, i.e. the consumer basket. The latter is designed in case of war. Meanwhile, for example, in England, the basket contains champagne and beer, as well as an MP3 player with music recordings. The US basket includes the costs of tobacco and alcohol products, the cost of education, mobile and computer communications [3]. If we compare the list of the Ukrainian consumer basket with the basket of the US resident, we will see that our set of products is almost twice as poor. Ukrainians should eat ten times less seafood, six times less fish, and five times less meat. Americans consume 20 types of vegetables, while the lion's share of the Ukrainian diet is potatoes. Even lard, which is considered a national Ukrainian product, is more in the diet of US residents [14]. The French also put in their consumer basket funds for a nanny for a child, devices for correcting teeth, car rental, taxi travel and food for cats and dogs [3].

In many Western European countries and the United States, the consumer basket also includes the cost of catering (cafes, restaurants), school meals and work. For example, in Germany it is possible to visit a cafe once a week, as well as order pizza with home delivery. Britain has put champagne and beer in its consumer basket. US citizens can also afford alcoholic beverages - beer, wine, whiskey both at home and in a restaurant [14]. In the structure of the consumer budget, food should not exceed 30%, non-food products - 47%, other goods and services - 23% [14]. According to UN estimates, the global monthly income limit should be at least \$ 510, while in Ukraine - a little more than \$ 82.7 [7].

The consumer basket also serves as a basis for comparing calculated and actual consumption levels.

The price of the consumer basket depends on the level of retail prices for goods and tariffs for paid services (for example, utility bills). This practice is known throughout the civilized world. For each type of needs, the calculation includes the purchase of relatively cheap goods, usually at government fixed prices. If, for example, in the market this product or service is sold at lower prices, the lowest level is taken as a basis [1].

In the EU countries, the consumer basket is not formed in the same way as in Ukraine: they estimate what the average consumer spent money on, and in our country they indicate that he can buy it for the minimum wage. There are 2,000 products in the Polish basket and the basket changes every year, depending on the consumption structure of households. The decision to revise is made by the Polish authorities. An annual survey is conducted, on the basis of which the basket is compiled. According to the German Bureau of Statistics, their consumer basket contains all the goods and services that are most purchased, and its composition is updated every 5 years [19].

In Ukraine from 2020 the cost of the minimum food basket was 42.1% of the minimum wage, while last year's figure was 45.4%. This indicates that wages in Ukraine have risen more than prices. Thus, in 2020, the minimum wage in Ukraine increased by 13.2%, in the ranking of growth of "minimum wages" in the world, Ukraine ranked 15th out of 54 countries. For the first time since 2008, the minimum wage in Ukraine in dollar terms exceeded the "mini small" in Russia and Belarus. It is worth noting that from January 1, 2021 the minimum wage is 4723 hryvnia, and the subsistence level - 2027 hryvnia. It is also worth noting that our country ranked 40th in the ranking of the ratio of food prices to the minimum wage, where the leading positions are occupied by Australia, Britain and Ireland, be-

cause there the food basket is from 7 to 7.3% of the local minimum wage [17].

According to officials, the composition of the basket allows Ukrainians not to starve, to watch their appearance, to dress more or less decently and even to join the beautiful - to visit cultural institutions in total 6 times a year [9].

On the other hand, the government believes that spending on clothes is often not necessary. For example, a man can wear the same pants for 3 years, a sports suit and a sweater for 3 years, have as many as ten pairs of socks a year, but it is not necessary to change swimming trunks more than once every 4 years. A woman's wardrobe also "touches": 2 bras a year, a skirt one for 4 years, two dresses for 7 years, six pairs of tights a year, one winter coat for 7 years and one pair of winter boots for three years. Ukrainians are offered a haircut 6 times a year, a cinema, a theater, a circus, a zoo and various cultural events - also 6 times a year. Dry cleaning service can be used one time per two years [9].

The world community has developed the basic normative acts aimed at ensuring the normal existence of man and his development, which our country must adhere to, because it has ratified them and is a member of many international organizations. These include: International Labor Organization (ILO) Convention 131 "On the Establishment of Minimum Wages with Special Account for Developing Countries" (ratified by Ukraine on 19 October 2005), ILO Convention № 117 "On Basic Goals and norms of social policy" in 1962 (ratified by Law № 692-VIII of 16.09.2015), the Universal Declaration of Human Rights, adopted by the UN General Assembly, International Covenant on Economic, Social and Cultural Rights in 1966. However the policy of our government shows that it actually commits a crime against its people, setting inadequate dimensions of both the consumer basket and the subsistence level [5].

In more than 50% of countries, the minimum wage is the limit of a person's physiological survival, rather than a point of reproduction of the labor force and decent living conditions.

According to the International Labor Organization (ILO) Convention No. 131 concerning the Establishment of Minimum Wages, with Special Account for Developing Countries, 1970, the establishment of a minimum wage should be one of the elements of a policy aimed at combating poverty and poverty, ensuring that the needs of all employees and their families are met. The main purpose of establishing the minimum wage should be to provide employees with the necessary social protection in relation to the minimum allowable wage levels. The level of the minimum wage is considered as a lower limit, which should guarantee the satisfaction of the basic living needs of the employee and his family members.

According to international instruments, the minimum wage must be set, on the one hand, taking into account the interests of workers and members of their families, and on the other - taking into account the interests of economic development. It is the socio-economic situation of the country that determines the criteria for establishing the minimum level.

Today two approaches to determining the minimum wage have been formed in the world. The first is based on the minimum needs that must be met to save lives (the so-called consumer basket of vital goods and services in value terms). In this case the minimum wage is equal to the subsistence level. This is the approach practiced in Ukraine. However, in economically developed countries it is considered acceptable to use only in wartime.

The second approach assumes that minimum guarantees should apply not only to physical but also to social and cultural human needs. In this case, the size of the minimum wage is comparable to the level of the average wage. Thus, in Japan it is about 44%, in the US - 50%, in the Netherlands it reaches almost 75% of the average salary. This option allows you to set the minimum wage at a level that is 2-2.5 times higher than the subsistence level.

The main line of demarcation between developed countries and Ukraine runs through the specifics of calculating the minimum wage (MW). For example, if in the USA the size of the minimum wage is based on official statistics on the cost of living for a family of 4 people (2 adults and 2 children), then we have a living wage per able to work person. In Ukraine, the minimum wage performs the function of simply reproducing the labor force of one individual. Whereas in the USA and Europe it is a question of reproduction of labor resources of the country as a whole.

According to the ILO, today more than 90% of all countries in the world have legislation that regulates the minimum wage. However, there is a global inequality in the monetary dimension. Thus, in 20% of the poorest countries, the average minimum wage is \$ 57, while the richest 20% can boast \$ 1,185.

The mechanism for establishing and regulating this social standard is diverse. In some countries, the government determines the size of the minimum wage (Slovenia, the Netherlands, Croatia, New Zealand, Ireland, and Greece). This is often preceded by consultations between the authorities, employers and workers' representatives (Latvia, Lithuania, Poland, Bulgaria, Slovakia, Hungary, Great Britain, and the Czech Republic). In the United States, there is a federal and regional level of minimum wage, though in Japan and Canada, there is only a regional level. On the other hand, there are no minimum wage laws in Finland, Norway, Italy, Germany, Denmark, Austria, and Sweden. There is a tradition of concluding collective agreements between interested sides [16].

According to statistics, Ukraine significantly loses to European countries in terms of minimum wage. Even in the recent past, the continent's poorest countries, such as Albania and Bosnia and Herzegovina. Unfortunately, the level of minimum wage in Ukraine is showing increasing compliance with African standards. In absolute terms the Ukrainian minimum wage is almost equal to the Nigerian one (83.8 and 81 euros, respectively). Moreover, such countries of the African continent as Algeria, Gabon, Botswana, and Cape Verde are already ahead of Ukraine in this respect [7].

The size of the consumer basket, the subsistence

minimum and the minimum wage are interrelated categories, the level of which is regulated by a directive method. As can be seen from the results of the study, none of these indicators does not correspond to their real level in the current economic realities of Ukraine. It is understandable to limit state resources in terms of meeting consumer demands of citizens. Therefore, in the future further research should be aimed at finding alternative ways to form a decent subsistence level, improving methodological approaches to its definition and more differentiated redistribution of available budget funds provided for social security of the population of Ukraine.

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DOI: [10.24412/2520-6990-2021-15102-77-80](https://doi.org/10.24412/2520-6990-2021-15102-77-80)**ВИКОРИСТАННЯ СВІТОВОГО ДОСВІДУ ВЕДЕННЯ ФЕРМЕРСТВА В УКРАЇНІ***Revkova A.V.*

Vinnytsia National Agrarian University

USE OF WORLD EXPERIENCE OF FARMING IN UKRAINE**Анотація**

Фермерство розглядається як одна із основних складових, що забезпечує продовольчу безпеку країни. Відповідно до цього актуальними є дослідження, які присвячені проблемам формування і розвитку фермерських господарств України на сучасному етапі, враховуючи стратегічні пріоритети країни та світовий досвід. Метою дослідження є аналіз особливостей розвитку та ведення фермерських господарств в Україні та у розвинених країнах світу. У статті висвітлено основні переваги та недоліки ведення фермерських господарств у країнах з розвинутою ринковою економікою. Рекомендовано напрями та шляхи удосконалення ведення фермерських господарств в Україні на основі світового досвіду. У результаті досліджень були розроблені пріоритетні напрями підтримки та розвитку фермерських господарств України враховуючи позитивний досвід країн світу, щодо здійснення державної підтримки фермерських господарств і вжити заходів, які б сприяли забезпеченню населення країни якісними та доступними продуктами харчування, створенню нових робочих місць, активізувати підприємництво та відродження села.

Abstract.

Farming is considered as one of the main components that ensures food security of the country. Accordingly, relevant studies are devoted to the problems of formation and development of farms in Ukraine at the present stage, taking into account the country's strategic priorities and world experience. The aim of the study is to analyze the peculiarities of the development and management of farms in Ukraine and in developed countries. The article highlights the main advantages and disadvantages of farming in countries with developed market economies. Directions and ways to improve the management of farms in Ukraine on the basis of world experience are recommended. As a result of research, priority areas for support and development of Ukrainian farms were developed, taking into account the positive experience of countries around the world, to implement state support for farms and take measures to provide the population with quality and affordable food, create new jobs, intensify entrepreneurship and revival villages.

Ключові слова: фермерське господарство, сімейне фермерське господарство, світовий досвід, підприємницька діяльність, державна підтримка

Key words: farming, family farming, world experience, entrepreneurial activity, state support

Аналіз останніх досліджень: Серед науковців, що здійснили вагомий внесок у розвиток та розроблення теоретичних, методичних і практичних основ формування стратегії фермерських господарств у тому числі і сімейних фермерських господарств, в Україні слід виокремити таких як: Л.В. Єлісеєва, В.В. Іванишин, В.В. Лановий, Ю.О. Лупенко, Н.І. Титова, О.Г. Шпикуляк, Г.М. Калетнік. У наукових роботах розглядається вплив нестабільної ситуації на економіку країни, проте формування сімейного фермерського господарства як основи їх ефективного функціонування потребує подальших досліджень. Така увага до фермерських господарств поєднується з тим, що в Україні, на відміну від більшості економічно розвинутих країн, вони не стали основними виробниками сільськогосподарської продукції. Останнім часом посилюються економічні та соціальні проблеми села.

Постановка проблеми: Розглянувши передумови розвитку фермерських господарств в Україні, слід зазначити, що в Україні нагромаджено певний вітчизняний досвід ведення аграрних відносин.

Проте, його не можна вважати достатнім. Тому ведеться активний пошук їх удосконалення, у тому числі з використанням світового досвіду, де аграрні відносини мають давню історію і великий арсенал механізмів їх регулювання. За умови заінтересованості та умілого його використання такий досвід в змозі допомогти нашій країні підняти аграрні відносини на істотно вищий рівень економічного і соціального розвитку.

Виклад основного матеріалу: У більшості країн світу сімейне фермерське господарство є основною формою ведення сільського господарства в секторі виробництва харчових продуктів, яка відіграє важливу соціально-економічну та культурну роль, а також здійснює позитивний вплив на навколишнє середовище. Згідно з даними Продовольчої та сільськогосподарської організації Об'єднаних Націй (ФАО), у світі налічується близько 570 млн фермерських господарств, з яких близько 500 млн є сімейними, а розмір сільськогосподарських угідь у їх володінні становить менше 2 га. Міжнародне визнання пріоритетного розвитку ма-

лих аграрних підприємств у формі сімейного фермерства, як однієї з важливих основ для сталого виробництва продовольства, спрямованого на продовольче забезпечення та ліквідацію убогості, відбулося прийняттям Генеральною Асамблеєю ООН на 66-й сесії Резолюції 66/222 від 22 грудня 2011 р., [2] яка проголошувала 2014 р. – Міжнародним роком сімейних фермерських господарств. Особливо важливий розвиток сімейних фермерських господарств для світової моделі розвитку аграрного сектора та сільських територій, яка базується на врахуванні цілей та пріоритетів, проголошених Спільною аграрною політикою (САП) країн ЄС. Так, стратегічними орієнтирами САП ЄС на 2014-2020 рр. визначено досягнення трьох цілей: життєздатне виробництво продовольства; стале використання природних ресурсів і пом'якшення наслідків зміни клімату; збалансований територіальний розвиток. Спрямування розвитку аграрного сектора України на новітні, визнані європейською спільнотою пріоритети покращить засади ведення вітчизняного сільського господарства, допоможе отримати цільове фінансування з європейських фондів для реалізації погоджених заходів щодо розвитку національного агровиробництва й призупинити посилення несприятливих соціально-екологічних процесів [1, с. 96].

Крім того, фермерські господарства не є повноправними учасниками аграрного ринку. Вони є фізичними особами. Це зумовлює проблеми з податком на додану вартість, з податком на доходи фізичних осіб, не будучи повноправними учасниками аграрного ринку, не маючи статусу виробника сільськогосподарської продукції, вони мають складніше й більше податкове навантаження та залишаються без соціального захисту. Також фермерські господарства мають проблеми з виходом на ринок, оскільки немає можливості укласти з ними повноцінні договори.

У Європі на сьогодні важко знайти виробників сільськогосподарської продукції, які не мають юридичного статусу, не є юридичними особами і дії яких чітко не регламентовані на законодавчому рівні.

Фермерське господарство – це ринково орієнтована підприємницька структура, яка має досить великі земельні наділи для виготовлення сільськогосподарської продукції, може займатися її переробленням і реалізацією. На сімейні ферми припадає 56 % виробленої сільськогосподарської продукції. Такі господарства обробляють значну частку сільськогосподарських земель у світі: 83 % – у Північній і Центральній Америці, 68 % – у Європі, 85 % – в Азії, 62 % – в Африці. І тільки у Південній Америці ця частка становить 18 %. [5. с. 165]

Як продовження досліджуваної проблематики, розглянемо досвід країн ЄС та світу в цілому. У країнах ЄС основними виробниками сільськогосподарської продукції є фермерські господарства. За даними Євростату, у 2019 р. в середньому на одне фермерське господарство припадало земельних угідь у Англії – 68 га, у Данії – 40, Франції – 42, Швеції – 38, Німеччині – 36, Голландії – 15, Італії –

6, Бельгії – 14 і Греції – 4 га. Середній розмір фермерського господарства країн ЄС становив 20 га. Характерною особливістю розвитку фермерства в цих країнах є орієнтація виключно на виробництво продовольства. Сировина непродовольчого призначення в них майже не виробляється, 4/5 усієї продукції спрямовується на продовольчі потреби. Для більшості фермерських господарств країн ЄС характерний високий рівень спеціалізації виробництва. Тут основними виробниками товарної продукції тваринництва є спеціалізовані ферми індустріального типу: ферми-фабрики, агрокомплекси, сімейні ферми з одним-двома постійними працівниками, де висока продуктивність праці.

У країнах ЄС земельні ділянки фермерських господарств сягають від 2,0 – 500,0 га. Ці країни йдуть шляхом підтримки саме малого фермерського господарства. У світі вже давно цінується сімейна праця у сільському господарстві. Понад 500 мільйонів ферм (87,7%) від їх загальної кількості належать саме сім'ям, які виробляють 56% сільськогосподарської продукції. За інформацією FAO у США сімейні фермерські господарства обробляють 78% сільськогосподарських угідь країни, виробляючи 84% усієї сільськогосподарської продукції на суму 230 млрд доларів. В країнах ЄС з 129 млн. га земель, на яких ведуть виробництво фермери, 76 млн. га є їх власністю, а 5 млн. га (41 %) орендується [3, С. 13].

Частка земель, які використовуються фермерами у Бельгії на умовах оренди в середньому щорічно становить 67,6%, у Франції – 52,7%, в Англії – 37,4%, у США – 41%, у Голландії – 38%, у Німеччині – 36%, в Італії – 18,8%, у Данії – 18,5%. [3, с. 46]. До 50 % сільськогосподарських угідь у США обробляється фермерами-орендарями, а виробляють на ній до 70 % сільськогосподарської продукції. Таким чином, у різних країнах показник орендованих земель у загальному обсязі землекористування значно коливається — від 12,5 % до 67,6 % і обумовлена сукупністю економічних регуляторів.

Сімейні фермерські господарства становлять основу сільського господарства США із виробництвом 85,1% валового збору сільськогосподарської продукції. У США фермери знаходяться під потужним контролем уряду, особливо стосовно збереження сільськогосподарських угідь. Фермерам систематично допомагають кредитами, організовують для них різні семінари для навчання та консультацій. Встановлено, що державі вигідніше вкладати кошти і допомагати їм, ніж втратити основне багатство нації — сільськогосподарські угіддя. Кожен фермер є членом якогось кооперативу, деякі входять не в один, а в два чи навіть три. Серед кооперативів розрізняють постачальницькі, збутові, агросервісні та інші об'єднання сімейних фермерів. Це допомагає фермерам у їхній виробничій діяльності, а головне — заощаджується час. [5. С. 169]

На сімейні ферми Європейського Союзу припадає майже 97% господарств із 12 млн 200 тис.

усіх існуючих. Сімейні ферми домінують у структурі сільського господарства ЄС з точки зору їх чисельності та внеску в забезпечення зайнятості сільського населення, і меншою мірою, з огляду на земельні площі, які вони обробляють. Представники сільськогосподарського сімейного підприємства раціонально використовують сільськогосподарські угіддя, на яких працюють, намагаючись досягти високої продуктивності і, разом із тим, турбуються про екологію своєї території, зберігаючи біогенофонд та біорізноманіття для наступних поколінь. Вони навчилися працювати на малородючих землях, складних ландшафтах, використовуючи інноваційні методи землекористування та сучасні знання.

Для України це питання теж дуже важливе, адже стосується величезної категорії виробників сільськогосподарської продукції. Нині в Україні процес створення сімейних ферм поступово набирає обертів, у багатьох випадках завдяки експертній і технічній допомозі представництв держав-лідерів у цій галузі: Франції, Німеччини, Канади, США.

Якщо ми прагнемо розвивати й модернізувати сільськогосподарське виробництво, запроваджувати стандарти ЄС, то всі виробники сільськогосподарської продукції повинні мати єдине законодавче поле для організації своєї діяльності і працювати в рівних податкових умовах, вважають вітчизняні експерти та фахівці та науковці в сільському господарстві.

Фермерські господарства мають поступово змінювати статус фізичних осіб і реєструватися як юридичні особи. Де-факто більшість із них і сьогодні вже є сімейними фермерськими господарствами. Працюють на двох, а інколи й більше гектарах землі, мають із десятків корів, працюють всією родиною. Але де-юре вони залишаються особистими селянськими господарствами, отже, користуються іншою системою оподаткування, мають організаційні та фінансові проблеми при збуті продукції переробним та іншим підприємствам, які є юридичними особами.[8. с. 444]

Для вдосконалення правового регулювання діяльності фермерських господарств в Українській державі необхідним є аналіз розвитку фермерства в інших країнах і врахування позитивного досвіду законодавчого забезпечення фермерських відносин. У країнах Європейського Союзу сімейна форма ведення сільського господарства має особливе значення.[10] Саме в таких господарствах працюють професійні виробники сільськогосподарської продукції. Так, у Законі Франції «Про орієнтацію сільського господарства» від 04.07.1980 р. сформульовані основні напрями аграрної політики держави; особливо наголошується на стимулюванні розвитку сімейних господарств, які вважаються основною сільськогосподарського виробництва в країні.

Аграрний сектор економіки США історично асоціюється зі становленням і функціонуванням у ньому фермерського укладу. Успіхам сільського господарства США значною мірою сприяє те, що

фермера вважають опорою суспільства. Аграрне законодавство дає фермерові-власнику широкий діапазон державного захисту його прав і одночасно повну свободу дій.

Доцільно скористатися досвідом світових країн щодо застосування економічних важелів державної підтримки аграрного виробництва. Практика довела, що найбільш дієвими напрямками державної підтримки сільгоспвиробників у провідних країнах світу є вдосконалення механізму ціноутворення на сільськогосподарську продукцію, надання державних субсидій фермерам, використання пільгового кредитування й пільгового оподаткування сільгоспвиробників, розробка й виконання національних і галузевих програм розвитку сільського господарства, виважена зовнішньоторговельна політика.[4. с. 22]

Наприклад, у США застосовують специфічні методи ціноутворення на сільськогосподарську продукцію. Тут використовуються так звані «ціни підтримки», які поділяються на два види: цільові ціни й закладні ціни. Цільові ціни розглядають як ціни гарантовані. Вони мають відшкодувати фермерам на середньому рівні витрати самофінансування й давати можливість отримати середній прибуток і розрахункову ренту. Якщо ринкові ціни не забезпечать сільгоспвиробникам цих параметрів функціонування виробництва, то вони матимуть відповідну компенсацію від держави. Закладні ціни використовуються в разі здачі фермерами своєї продукції в заставу товарно-кредитній корпорації. Якщо ринкові ціни будуть вищі за закладні, фермери можуть викупити свою продукцію за закладними цінами й компенсувати при цьому витрати на зберігання продукції. Таким чином держава гарантує сільгоспвиробникам збут продукції і певний рівень доходу від її виробництва.

Усталеною формою фінансової підтримки виробників сільськогосподарської продукції в розвинутих країнах світу є державне субсидування. Так, у країнах Організації економічного співробітництва та розвитку державні субсидії становлять 34 % від загального доходу фермерів. Рівень державних субсидій у відсотках до вартості виробленої сільськогосподарської продукції в останні роки становив: у Швейцарії – 73 %, Норвегії – 70 %, Японії – 63 %, країнах ЄС – 45 %, в Україні цей показник становить 4,3 %.[7. с. 53]

Слід зазначити, що державні субсидії сільгоспвиробникам у цих країнах, як правило, надаються не з метою нарощування обсягів виробництва сільськогосподарської продукції, а заради підтримки доходів фермерів на відповідному рівні, розвитку інфраструктури, дотримання екологічних вимог, збереження родючості ґрунтів тощо. У країнах ЄС до 25 % субсидій можуть бути спрямовані на впровадження новітніх технологій, гарантування безпечності продуктів харчування, соціальний розвиток сільських територій. У США державні кошти теж активно використовуються на наукові дослідження у сфері аграрного виробництва.

У провідних країнах світу держава активно підтримує кредитні установи, які надають кредити сільськогосподарським виробникам, і співпрацює з ними. Форми кредитування дуже різноманітні й надання кредитів здійснюється диференційованими фінансовими установами.[9. с. 416]

Наприклад, у Німеччині функціонують Сільськогосподарський рентний банк, Німецький позилковий та іпотечний банк, Союз німецьких народних банків, створений сільськогосподарськими підприємцями, розгалужена мережа ощадних кас, приватні іпотечні банки. Діяльність цих кредитних установ контролює держава. Так, статут Сільськогосподарського рентного банку ухвалюється урядом. Цей банк пропонує пільгові кредити фермерам, що беруть участь у виконанні спеціальних програм: «Молоді фермери», «Сільське господарство», «Оновлення села» тощо.

У Франції провідним банком, що надає кредити сільськогосподарським виробникам, є «Креді Агріколь». Пільгові кредити банк надає, використовуючи принцип боніфікації – відшкодування державою різниці між договірною процентною ставкою і пільговою процентною ставкою для фермерів.

У більшості країн Заходу переважає прогресивна система оподаткування, за якої основна маса фермерів належить до пільгової категорії платників. Тому частка податків, які сплачують фермери, у загальному обсязі їхніх витрат незначна (у межах від 2,5 до 6 %).

Таким чином, розвинуті держави використовують різні заходи державної підтримки галузі. Тому необхідно врахувати досвід цих держав і визначити оптимальні програми для ефективного розвитку фермерства в Україні.

Безумовно, досвід розвитку правового регулювання фермерства у світових країнах заслуговує на увагу в процесі перспективного розвитку фермерських відносин в Україні. Україна нині перебуває у складній політичній і соціально-економічній ситуації. Продовольча безпека країни викликає серйозні побоювання з боку експертів і аналітиків. Проблеми з паливно-енергетичною системою і нестабільність внутрішніх ринків неминуче ведуть до продовольчих проблем усередині країни. Проте Україна, як аграрна країна, має істотні ресурси для виробництва і продажу на європейських і азійських ринках продуктів харчування, що забезпечує позитивні прогнози на майбутнє.[11. с. 430]

За умови відродження фермерських господарств українці можуть не тільки підвищити свою продовольчу безпеку, а й стати найбільшими поставальниками своєї продукції на зарубіжні ринки, оскільки ця продукція має високий експортний потенціал.[6. с. 386]

Уряд повинен створювати сприятливі умови для їхньої діяльності, а сам фермер зобов'язаний дотримуватися принципу отримання прибутку при збереженні й нарощуванні родючості ґрунтів, високої продуктивності земельних ресурсів, охорони земель від антропогенних і природних явищ.

Законодавчі зміни посилять соціальний та економічний захист членів сімейних фермерських господарств, підвищать готовність і здатність селян до

самостійного господарювання на сімейних засадах, створить на основі сімейних фермерських господарств більш життєздатні системи сільськогосподарської обслуговуючої кооперації та сприятимуть підвищенню доходів сільських жителів-виробників за рахунок формування сприятливої ціни на власно вироблену продукцію. Крім того, це сприятиме доступності селянських господарств до чинних програм бюджетної підтримки аграрного сектору і спонукатиме до запровадження спеціально призначених для них нових програм.

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