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SWOT ANALYSIS OF INNOVATIVE PRODUCTS CONTAINING FOOD ADDITIVE «MAGNETOFOOD»

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The object of research is the methods of evaluating food products containing food additive «Magnetofood» considering the prospects for its introduction into production. One of the most problematic areas for the commercialization of food production technologies in the early stages of the innovation process is the complex evaluation of scientific and technological developments. In the evaluation of new food products, research is mainly carried out using qualimetric methods based on individual quality indicators, considering existing standards or specifications. However, the methods of qualimetrics evaluation of food quality do not allow to conclude on the potential of its commercialization. Thus, the evaluation of technological innovations using complex evaluation methods, including SWOT analysis, is promising.

Used methods of content analysis, expert evaluation, comparative and dynamic analysis, average and relative values, integral evaluation during the research of the introducing prospects into the food industry enterprises activity the innovative products containing additive «Magnetofood». The researches results are the reasoning of a set of unit and integral indicators for SWOT analysis of innovative products containing food additive «Magnetofood». Indicators are calculated taking into account the significance and factors influence that reflect the products quality characteristics and consumers' interest in it, global trends and national peculiarities of the innovative technologies introduction into the nutrition field. Comparison of complex evaluation of the innovative products strengths and weaknesses, opportunities and threats to its production and implementation made it possible to conclude that there are great prospects for introduction of innovative products containing food additive «Magnetofood» into the activity of food industry enterprises.

The developed system of SWOT analysis indicators provides an opportunity to carry out a complex evaluation of the prospects for the innovative technologies introduction in the food products production which will help to optimize the innovation policy of food industry enterprises.

Keywords: food additive «Magnetofood», food products, nanoproducts market, implementation of innovative products.

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ECONOMIC CYBERNETICS

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MONITORING OF THE DEVELOPMENT OF INFORMATION INFRASTRUCTURE IN UKRAINE

page 12–18

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The object of research is the information infrastructure of Ukraine. One of the most problematic places is the lack of an assessment and monitoring system for the development of information infrastructure. It was revealed that the main drawbacks of the existing monitoring indicators are the lack of consideration of the level of information threats. Assessment of the development of information infrastructure takes place without taking into account the degree of information security of its objects.

During the study, methods of system analysis were used to assess the indicators of the development of information infrastructure in the context of the level of information threats. Meta-analysis of scientific works and normative legal acts is used to systematize the scientific provisions on research issues.

It is established that the system of indicators used for assessing information security is most often used, including the indicators of the level of development of information and communication technologies in the context of the main subjects of the information infrastructure. This is due to the availability of information.

Due to the developed system of assessment and monitoring of the development of information infrastructure, it is possible to obtain knowledge about the level of information threats and security. Compared to similar well-known approaches to evaluation, this provides a number of benefits. In particular, it is possible to identify critical infrastructure objects that are characterized by the highest level of exposure to information threats. This approach has proved to be necessary to ensure the protection of information in the private sector of the information sphere.

The assessment of the state of the information infrastructure on the basis of the developed monitoring system made it possible to identify a number of trends. The development of the information infrastructure of enterprises and technologies in the information sphere is fast-paced. This is due to the increasing level of computerization, technological re-equipment, the use of social media companies and the «big data» analysis. One of the factors is the rapid spread of cloud technologies and computing. At the same time, it enables to automate the business processes of processing and analysis of information. However, on the other hand, it serves as a source of threats to internal information and information infrastructure.

Keywords: information threats, information security, monitoring system, indicators of information threats, protection of personal information.

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RESEARCH OF THE PLACE OF UKRAINE IN IMPLEMENTATION OF THE GOALS OF THE SUSTAINABLE DEVELOPMENT MODEL

page 19–27

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The object of research is a system of processes for determining the level of a country's development in the context of a sustainable development model. One of the most problematic places is the mistakenly constructed or incorrectly interpreted composite indicators, which can lead to simplified analytical or political conclusions.

A study is conducted on the use of composite indicators as tools for identifying development trends in the countries of the European Union, which makes it possible to determine the advantages and disadvantages of their use. And also to establish common and distinctive features with the indicators specified in the Sustainable Development Strategy of the country until 2030. The hierarchical system of composite indicators is built with their subsequent verification for completeness and dimensionality in accordance with the requirements of the selected theoretical and methodological methods of analysis.

An interconnected sequence of steps is identified to determine the integral index for each of the studied countries with a view to rating them on the basis of the system of obtained composite indicators and their weight. Based on the obtained eigenvalues of the centered-normalized main components for each of the studied countries and certain substantive interpretations of the main components, a pair-wise comparative analysis is conducted within the studied set of countries. And also carried out a cluster analysis, which allowsto identify groups of countries that are close in value to the integral index. The ranking of the studied countries is carried out on the basis of the calculation of individual integral development indicators, calculated as the sum of its integral indicators for two subsets – stimulant indicators and disincentive indicators.

The study of 33 countries allowsto identify the place of Ukraine in the direction of the implementation of individual goals of its development based on a system of composite indicators. And also to assess the relative remoteness of Ukraine both from states that are close in their socio-economic development, and from highly developed European countries.

Keywords: sustainable development model, composite indicators, cluster analysis, trends in the country development, stimulant indicators, disincentive indicators.

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DEVELOPMENT OF PRODUCTIVE FORCES AND REGIONAL ECONOMY

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ANALYSIS AND SYSTEMATIZATION OF MARKETING STUDIES DATA OF THE UKRAINIAN NANOPOWDER MARKET AND FORMATION OF THE PROGRAM FOR ITS DEVELOPMENT

page 28–34

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The object of research is the Ukrainian market of nanopowders. Available literature sources do not cover this topic completely. Their data systematization will solve this problem. Therefore, in the paper the literature on the development of the Ukrainian nanotechnology industry is systematized, and the forecast of the period of release of certain nanomaterials to the market is made. The directions of R&D projects in this area are also analyzed, and a valuation of the production of nanomaterials is made.

The literature sources analysis made it possible to note launch and implementation of targeted programs for nanostructured materials and nanotechnology in all leading countries around the world. The indexes and development trends of the modern Ukrainian nanotechnology branch are presented. Ukrainian nanotechnologies market is at the initial stage of its formation. The total amount of investments in nanotechnology projects is dominated by state funding. Today, Ukraine is far behind the developed countries by the volume of private investments in researches in the field of nanotechnology. The commercial nanopowders market in Ukraine is practically not developed. The country is just beginning to introduce nanosized products standards and enterprises certification. The studies of Ukrainian companies in the field of nanotechnologies are aimed at modifying various materials. The terms for the nanopowders release to the commercial market depending on application sectors are proposed. The distribution of Ukrainian enterprises by nanotechnology research fields is presented together with the projects structure depending on the research fields in the nanotechnology area. Costs analysis of the Ukrainian nanopowders market is carried out. It is shown that high costs of nanopowders are due to both low production volume and high costs of raw materials. The main branches-consumers of nanoproducts in Ukraine are presented, and forecasts for market development up to 2025 are made.

Due to the analysis and systematization of literature data of scientists at the Ukrainian market of nanopowders and the consideration of its development programs it becomes possible to obtain objective information on the Ukrainian market of nanopowders and to predict its future development.

Keywords: development prognosis of Ukrainian nanopowders market, marketing research, pricing factors, consuming industries.

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THE COSTS COMPARISON OF PRODUCING, EXPLOITATION AND UTILIZATION OF RENEWABLE, NUCLEAR AND NON-RENEWABLE ENERGY

page 35–39

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The object of research is the methods for comparing the cost of production, operation and utilization of renewable, nuclear and non-renewable energy. One of the most problematic places in determining which energy is the cheapest is that different authors focus on various aspects of the assessment of energy sources. Some scientists focus solely on the cost of building a certain type of power plant, others on the cost of utilization or the cost of operation. However, there is no single approach that would eliminate the shortcomings of previous studies and estimate the cost of various energy resources in a comprehensive manner. The approach to the study will be based on the methods of analysis, comparison, observation and synthesis, will eliminate some of the shortcomings that were inherent in the previous study, and consider the issue of the cost of energy resources more comprehensively.

The result obtained in this work allows to look at the problem of estimating the cost of energy resources more widely and better understand which energy technology is the cheapest, in terms of price, not only during creation, use and disposal, but in general. This is due to the fact that the proposed method of estimating the cost has a number of features, including the cost of nuclear, renewable and non-renewable energy from three points of view: the cost of creating technology, use and disposal. This ensures the possibility of obtaining a much broader view of this issue and a deep understanding of the advantages and disadvantages of each type of energy technology at each stage of use. With the help of identifying weaknesses and strengths, as well as opportunities and threats, the results of the study and generalization obtained using the SWOT analysis in tables are analyzed. Compared with similar well-known studies, this provides a deeper understanding of which energy technology is truly the best.

Keywords: energy security, types of electricity production, energy price, energy technology.

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PROBLEMS OF MACROECONOMICS AND SOCIO-ECONOMIC DEVELOPMENT

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ANALYSIS OF GOVERNMENT SHUTDOWN AS A COMPOSITION OF STATE'S FISCAL POLICY

page 40–44

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The object of research is the management of practical issues of the implementation of fiscal policy in the functioning of the budget system of different countries. One of the most problematic places is the implementation of a coordinated policy on education and the use of budgetary funds with the implementation of the threat of stopping the work of the government and forced leave of employees.

The analysis of the modern system of procedures for resolving contradictions between the top leadership of the country and the highest legislative body of the state is carried out. It is found that stopping the work of the government caused significant damage to the economy. The state bears the real costs, as the contractors raise their prices to minimize the risks that arise. Permanent closure and opening of government work require additional costs for reviewing and evaluating the functioning of the programs included in the budget of each institution. In addition, violations of the existing work cycle makes it difficult to plan and launch future projects and require specialists to have additional time to revise work plans each time budget assignments change. In addition, many tax charges are not collected during a government shutdown. It is determined that, through blackmail and threats and other measures, various decisions are taken in the implementation of budget policies that affect social, political and economic issues.

The study used methods of chronological analysis of the budget process, stopping the work of the government and forced vacations of employees. The connection of the decisions made with the budget process and the work of both houses of Congress has been determined. A comparative analysis with similar interruptions of the government's work in other countries shows that it is perfectly acceptable to solve the problems of fiscal policy without interrupting the work of the government and without sending employees on forced leave. This ensures the ability to effectively manage the practical issues of the implementation of fiscal policy. Compared to more aggressive methods, democratic procedures for the normal organization of the budget process allow for a coordinated policy on education and the use of budget funds without devastating consequences for the economy.

Keywords: implementation of budget policies, government shutdown, organization of budget process, fiscal policy.

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IMPROVEMENT OF FISCAL EFFICIENCY OF INDIRECT TAXES IN UKRAINE

page 45–50

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The object of research is the system of indirect taxation, in particular, the mechanisms of administration of indirect taxes. One of the most problematic places is the lack of efficiency of such taxes, affecting the volume of revenues to the Consolidated Budget of Ukraine.

Statistical and economic methods are used to assess the fiscal value of indirect consumption taxes in the structure of budget revenues. The analytical method is used when considering the status of indirect taxes for the reporting period (2014–2018), which gave a complete picture of the amount of budget revenues. The main shortcomings of the system of taxation of indirect taxes are identified and substantiated, the most important of which are: reduction of the fiscal sufficiency of the value added tax (VAT) and the imperfection of the system of administration of indirect taxes. Based on the method of comparing the experience of various countries, the main ways of improving tax administration in Ukraine have been formed.

As a research result, it is found that VAT is the main one in terms of budget formation. Its share reached the highest level

in 2018 (75.1 %). This is due to the fact that since 2016, a 7 % rate on medicines has been introduced. The second in fiscal efficiency is the excise tax, which tended to increase from 22.9 % in 2014 to 24.3 % in 2017. The third indirect tax is the duty: its share in 2014 was 6.4 %, decreasing to 4.7 % in 2018

Thanks to the research, it is established that the level of fulfillment of indirect taxes in Ukraine did not meet the planned indicators. This demonstrates the need to improve the functioning of the tax system. This result can be achieved by reducing the list of preferential VAT transactions and improving the customs legislation of Ukraine in accordance with international standards. The use of foreign experience in the regulation of Ukrainian indirect taxation will contribute to the stabilization of economic growth and the gradual integration of the state into the European community.

Keywords: effective budget replenishment, indirect taxes, budget revenues, value added tax, tax system.

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REPORTS ON RESEARCH PROJECTS

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ENTERPRISE COMMUNICATION POLICY INDICATORS ANALYSIS AS A PART OF MARKETING AUDIT

page 51–54

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The object of research is the process of marketing audit communication policy of the enterprise. The theoretical basis and methodological basis of this research are the fundamental tenets of modern marketing, the communication policy of the enterprise, the achievements of scientists regarding the theoretical and applied foundations of the marketing audit and the use of advertising management. In the course of the study, general scientific and special methods were used, namely: a system-functional approach to the study of the essence of the notion «marketing audit», a method of generalization, analysis and synthesis, and a monographic method. The proposed use of the main directions of marketing audit of the communication policy of the enterprise, which should include advertising, public relations, sales promotion, direct marketing, participation in exhibitions, personal selling, sponsorship and integrated marketing communications. It is proved that they should be considered comprehensively, taking into account the peculiarities and the impact on the efficiency of the enterprise. Marketing audit provides an opportunity to compare various means of communication policy and choose the best option, taking into account the specifics of the enterprise. Due to this, a marketing communications system is proposed that effectively influences the target audience, corresponds to the nature of the product offered, the image of the enterprise, and provides the opportunity to get the greatest economic effect and the communicative impact on consumers. In contrast to the widespread marketing audit experience in Ukraine in the form of controlling marketing activities, the study proves the effectiveness of conducting audits in specific areas, in particular, the enterprise's communication policy. Such an approach will certainly be useful for carrying out independent monitoring of the activities of Ukrainian enterprises. In this paper, theoretical statements have been brought to the level of scientific and practical recommendations and can be used by industrial enterprises to increase the level of effectiveness of communication activities by conducting a marketing audit.

Keywords: marketing communication policy, enterprise communication efficiency, marketing audit, marketing activity.

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ACCOUNTING AND ANALYTICAL SUPPORT OF THE MARKETING OF THE COMMISSION OPERATION OF THE TRADE ENTERPRISES

page 55–57

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The object of research is commission operations of trade enterprises. In the course of research of scientific works of economists, devoted to the problems of accounting and analytical support of marketing, commission operations of trade enterprises used the methods of analysis and synthesis. And to determine the industry problems of accounting and cost analysis, induction and deduction methods were used. In the course of the study, methods of comparison and analogy were used when analyzing the experience of accounting and cost analysis and marketing risks. And in the process of analyzing the order of formation of the accounting and analytical system of enterprises, abstraction and concretization methods were used. The theoretical research was applied in the process of deepening the interpretation of the essence of the terms «trade» and «commission trade». It should be noted that the approach proposed in the work has a number of features for accounting and analytical support for managing marketing commission operations of trade enterprises. This approach should be considered as accounting and analysis subsystems. This is due to the fact that the distribution proposed in the work makes it possible to avoid risks in trading activities. It is the accounting and analysis subsystems that provide complete accounting and analytical information. It is shown that an important point in trading activity is taking into account the views of consumers. The author agrees with the opinion of scientists who offer to take into account corporate information and are increasingly aware of the extent to which the functional areas of marketing and supply chains are becoming increasingly integrated. It is shown that functional integration provides for the coordination of activities oriented to supply and demand, and theoretically provides for the creation of two interrelated advantages for consumers: reduction of the marketing risk of buying and, ultimately, a higher level of consumer brand. This ensures the possibility of obtaining the necessary information for accounting and analytical support for marketing commission operations of trading activities.

Keywords: accounting and analytical support, commission operations, marketing risk, trading enterprises.

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ANALYSIS OF PROBLEMS OF ACCOUNTING RELIABILITY PROVISION IN CLUSTERS

page 58–60

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The object of research is theoretical and practical aspects of the formation of management reporting and the problematic issues of preventing accounting distortions in clusters. The question of assessing the quality of accounting information in particular, the nature and place of accounting information in cluster management, accounting in the management information system

of enterprises participating in the cluster, accounting and reporting tools are not sufficiently developed. The order of formation of accounting information and the preparation of management accounting reports in clusters are investigated, and the specifics of the quality of accounting information and the effectiveness of the accounting system are determined. In the process of research methods of generalization, systematization, and system analysis were used. Using these methods, the definition of the concepts «intracorporate management reporting», «unreasonable classification of expenses», and «accounting information» has been proposed. Also the main problems hampering the need to implement and automate a full-fledged management accounting system are grouped that would meet all the challenges and needs of modern business and suggested ways to solve them. Special attention is paid to the formation of information support for solving specific management problems. Despite some progress in the development (in particular, the basic principles of standardization) of accounting and reporting, there are serious problems regarding the adequacy of the methodological foundations of accounting for the current state of the market environment and the needs of users. Accounting systems do not fully ensure the proper quality and reliability of the information they form, which significantly limits the usefulness of this information. In the work, reliable financial statements are analyzed as an important tool for making sound and important management decisions in clusters. The research results will be useful when conducting an audit, including when planning an audit, as the accountant and the head of the company need to take into account the possible presence of distortions in the financial statements. And, on this basis, assess the risk of misstatement of financial statements and take measures to prevent such violations in the future.

Keywords: management reporting, cost accounting, falsification of financial indicators, accounting information, effectiveness of management decisions.

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