



## ECONOMICS AND MANAGEMENT OF ENTERPRISE

**FACTORS OF IMPACT ON DYNAMICS AND QUALITY OF ACCOUNTS RECEIVABLE OF ENTERPRISE: THEORETICAL ASPECT**

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The article summarizes the views of researchers on the factors that impact accounts receivable of enterprises. Systematization of factors of impact on the dynamics and quality of accounts receivable of enterprises has been scientifically proved. In order to provide the most capable system of accounts receivable management at enterprises, it is proposed to consider the system of factors of impact on its quality at the macro and micro levels that will allow regulate the debt relationship between the company and contractors quicker. Thus, system of factors has been improved, the leading role of which belongs to economic factors, which impact can be quantified.

The list and analysis of factors influencing the dynamics and structural changes of accounts receivable are proposed to carry out taking into account the quality of accounts receivable for goods (work, services). The share of overdue debt in the total account receivable of the enterprise is proposed to be the main indicator of quality.

Parameters that characterize the main factors of impact on dynamics and quality of accounts receivable of enterprises have been defined. Macro indicators are derived from official statistic sources. The indicators that characterize micro factors can be calculated according to accounting data of enterprises.

**Keywords:** accounts receivable, quality of accounts receivable, impact factors.

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**COMPARISON OF METHODS OF ENTERPRISE COMPETITIVENESS ESTIMATION**

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In order to be successful any enterprise needs to assess its competitiveness on a regular basis that enables to determine the strengths and weaknesses of the company, identify its hidden potential opportunities and, accordingly, improve its strategy. In the article the authors suggest broaden classification of methodological approaches to evaluate competitiveness, that can help define the most appropriate method.

The choice of the method to assess competitiveness depends on the matter who and what for is doing it. SWOT-analysis can be used with the aim of general analysis of the enterprise and the market, identification of their opportunities and threats. This method is based on the definition of strengths and weaknesses of the company and its competitors. PEST-analysis is recommended to be used for studying of the external environment of the enterprise, the development of measures to minimize the impact of negative factors and planning the development strategy based on positive factors. Comprehensive competitiveness evaluation methods are the most informative. In particular, the market position of the enterprise compared to its strategic competitors can be determined by the method of competitiveness pyramid constructing.

The authors prove the necessity of using different methods for competitiveness evaluation based on practical examples. It depends on the purpose of the assessment, spheres of business, available information, preferences of the decision maker, the time allowed for decision making.

**Keywords:** competitiveness, competition, competitive advantage, strategy, evaluation methods.

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#### DEFINITION AND SYSTEMATIZATION OF FACTORS AFFECTING THE OPTIMIZATION OF PLYING ZONES OF PASSENGER TRAINS IN UKRAINE

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An actual issue of increasing the efficiency of some trains and reduce operating costs for passenger traffic is existed in the current conditions. Additionally plying distance of passenger trains in Ukraine is quite often exceeds the actual travel zone. This causes changes in the organization of passenger traffic, justifies the need to determine the optimal zones plying of passenger trains, and the main factors that affect their value.

The study defined and systematized main factors influence the effectiveness of different types of plying of passenger trains. It is built an improved classification of these factors on which it became possible to calculate rational distances traffic of passenger trains. This classification includes five groups of factors into account: the characteristics of the rolling stock, the organization of passenger trains, the current state of the railway infrastructure, tariff policy and quality of passenger service. Also it is identified measures that will optimize plying zones of different types of passenger trains.

Taking into account the above factors allows making correct calculations of parameters of rational zones of plying trains and increases the validity of management decisions to ensure the efficiency of passenger trains and their competitiveness on the transport market.

**Keywords:** factor, suburban, regional, interregional, high-speed, train, incomings, charges, efficiency, passenger.

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It is developed a model for management of operating profit of commercial enterprises based on consideration of factors that affect its value, with the use of operating leverage.

A detailed study of existing approaches to understanding the nature of profit of commercial enterprises gives reason to conclude that this area of research today is quite controversial. Also, insufficient methodical approaches to the assessment of profit management, basis and choice of strategy management and

planning of profit economic entity in the trade sphere. In this connection special importance is the implementation in practice methods of regulating financial and economic processes that make it possible to increase the efficiency of management profits.

Practical application of developed model provides operational records of the results of the company, allows modeling a set of management solutions at varying changes in factors affecting profit margins with minimal time.

By results of practical testing of the model it is determined an influence of each factor on the totality of the value of the operating profit and confirmed the feasibility of using the proposed methodology to justify decisions on operational management profit of commercial enterprise, including, while possible changes in the external environment of the enterprise. It is proved that the performance of operating leverage can be recommended as the main criteria for strategic profit management of business entities in the trade sector and planning their financial results.

**Keywords:** profit, natural operating leverage, pricing operating leverage, leverage, model of operational profit management.

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- racteristics of economic risk, and singled out the risk category of post-industrial economy. It is analyzed the phenomenon of «uncertainty» and «risk» in the post-industrial economy to the specific risks of foreign firms. It is determined new understanding of the nature and role of risk in the conditions of formation of a new economic activity and the emergence of venture capital firms.
- Special attention is devoted to investigation of risk factors of global post-industrial economy and causes of the crisis processes in modern conditions. The main objectives are timely organization of risk management to ensure the company adapt to new conditions and output of business on the path of sustainable economic development by using a tool such as the risk profile of the firm.

**Keywords:** company, post-industrial economy, risks, management risk, risk profile of the company.

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#### METHODOLOGICAL APPROACHES TO THE EVALUATION OF THE LEVEL OF ECONOMIC SAFETY OF BUILDING INDUSTRY ENTERPRISES

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The existing methodological approaches to assessing the level of economic security are analyzed and systematized in the article, as well as their adaptation is presented with industry-specific features to the operation of building companies as a strategically important objects of the economy, which will create a reliable and effective system of economic security.

During the study the scientific works of domestic and foreign scientists to develop theoretical and methodological framework for assessing the level of economic security are summarized. The structure of economic security in industry-sectoral aspects is proposed. The existing approaches and methods of domestic and foreign scientists to the evaluation of the level of economic secu-

#### ANALYSIS OF INFLUENCE OF POSTINDUSTRIAL ECONOMY RISKS IN COMPANY'S ACTIVITIES

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This article examines the risks of post-industrial economy and analysis of company adaptation to a changing environment risks in new conditions. It is defined economic nature and cha-

ity are considered. The methodological approaches to determining the level of economic security with industry-specific features and economic activities of enterprises of building industry are separated and analyzed; revealed an urgent need to develop the best approach to the assessment of the level of economic safety of building companies is revealed. There are taken into account: the stock of financial strength of the enterprise; optimal capital structure; a condition in which the amount of money for all the contracts shall not exceed the cost of equity; taking into account changes in the rate of labor productivity in industry (special activity); changes in profitability and inflation index (the price of building materials) and others.

**Keywords:** economic security, economic security assessment, evaluation methods, building industry.

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#### TECHNOLOGY AUDIT INTELLECTUAL PRODUCT: THE COMMERCIAL POTENTIAL OF THE CONSUMER

page 37–42

It is shown that the available research has focused on determining the commercial potential of intelligent technology enterprise, which itself has created and uses these technologies. It is proved that no less important is the identification of commercial opportunities and potential consumer technology product. The article proves that an important indicator of market opportunities of intelligent technology is the method of valuation of patents weighted by citations. As evaluation criterion is proposed to use technological lever, which reproduces a measure of the ability of innovative companies to the use of products of intellectual labor. Proved that the concept of the technological position of the lever can be effectively used in the case of conducting transfer operations. The proposed methodological approaches to determine the commercial possibilities of intelligent technology for the consumer. Determined the main directions of the proposals, which are most effective for engineering enterprises.

**Keywords:** market, intellectual technology, consumer, technological leverage, the commercial potential.

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### CROSS-BORDER COOPERATION OF ALTERNATIVE ENERGY ENTERPRISES ON THE BASIS OF SUSTAINABLE DEVELOPMENT

page 48–51

The basis of cross-border cooperation and components of sustainable development is developed. Region bordering European countries, Russia and Belarus are chosen. Group 1 and Group 2 of the regions according to their geographical location and cross-border cooperation are determined. To implement methodical approach to determine the characteristics of alternative energy companies with regard to cross-border cooperation the features of economic development of certain groups of regions taking into account the gravity model are investigated. The correlation of alternative energy companies in the investigated groups of the regions is determined. Indexes of sustainable development, quality of life and investment attractiveness of the regions in the study group are analyzed. As a result of the investigation it is determined that in the Group 1 is more alternative energy companies, they develop that fits into the concept of sustainable development. In Group 1 the sustainable development indicators higher than in Group 2, confirming the importance of energy conservation. In turn, this affects the increase of investment attractiveness. This study shows that it is important to develop areas which have borders with other European countries, contributing to the deepening international cooperation and strengthening competitive advantage.

**Keywords:** cross-border cooperation, sustainable development, business, alternative energy.

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### THE RESEARCH OF THE INCOMES OF HOTEL ENTERPRISES

page 42–48

This article is devoted to research of incomes of hotel enterprises on the example of the Kharkov region, which is important for these companies under any circumstances for any region on the example of Kharkov.

For general revenues from operations of hotels are built models of incomes by several methods. Simple cubic polynomial data model makes accurate predictions for the next period. According revenues that divided monthly it is built quadratic polynomial model. The same model is obtained by deseasonalization data for the same period on which built revenue forecast for next year.

The model may be useful in the practice of hotel management companies to better manage income hotels and the possibility of their prediction for the coming year, though to confirm the results of the study should conduct more research in finding adequate data is linear model.

**Keywords:** hospitality, income, profitability model, seasonality, weather.

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#### DEVELOPMENT OF THE APPROACHES TO THE CLASSIFICATION AND GROUPS OF THE TASKS FULFILLING BY THE INTERNAL AUDITORS

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The aim of the article is critical rethinking and revision of types of tasks that can be performed within internal audit, given the development of internationally recognized professional organizations in this area, including the Institute of Internal Auditors.

It is proved a necessity of classification of tasks performed within internal audit based on international standards of professional practice of internal auditing, developed by the Institute of Internal Auditors, using requirements of International Standards on Quality Control, audits, reviews, other assurance and related services the Council on international auditing standards and Assurance International Federation of Accountants. It is proved that the tasks performed by internal audit, represented by two groups: the task of assurance and advisory tasks, emphasizing the need to review the traditional classification. It is proposed classification and it is specified names of assurance engagements depending on the subject of verification (historical financial information and other objects, processes, structures, etc.) to the actual separation of auditing and other assurance engagements. Kinds of tasks are investigated depending on the distribution of functions between the internal auditors and the responsible party with the possibility of isolating the party who evaluates or measures the subject task. Peculiarities of relationships of these parties for internal audit are revealed. Examples of tasks based on allegations and direct tasks that can be performed by internal auditors are considered.

These projects could be the basis for the development of internal audit Charter for each organization and used to refine the list of names and assurance engagements as part of the audit services performed by external and internal auditors.

**Keywords:** internal audit, internal audit standards, task of providing assurance, task, based on the assertion, direct task.

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## DEVELOPMENT OF PRODUCTIVE FORCES AND REGIONAL ECONOMY

#### RESEARCH OF DYNAMICS AND STRUCTURE OF BUDGET SUPPORT MEASURES OF AGRICULTURAL PRODUCTION IN UKRAINE

page 58–62

The article analyzes the dynamics of state support of agricultural producers of Ukraine for the years 1995–2012 on the

basis of indicators for assessing public support developed by the Organization for Economic Cooperation and Development. It was found that the greatest impact on the level of producer support in Ukraine have indirect support activities, namely market price support, which mainly has a negative value. Budget payments do not compensate the negative market price support. In

recent years, there was a trend of decline in the support provided in the forms, the most trade-distorting. Among the measures of budget support is dominated by subsidies for use of resources. A comparison of the declared in the State Budget of Ukraine to support the agricultural sector amounts to the actual budget payments is conducted. Underfunding is established in most areas of support. The study showed that the main burden of supporting agricultural producers passed on the consumers. It was found that government policies of supporting producers in Ukraine are chaotic, solving the current problems, which is not conducive to the effective development of the agricultural sector.

**Keywords:** budget expenses, financial support, budgetary payments, direct payments, market price support, subsidies.

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## DEVELOPMENT UPDATE OF MOUNTAIN AREAS

page 62–66

Increased attention to solving problems of mountain areas necessitates research to study approaches to ensure sustainable development of mountain areas of the region and the formation of an effective mining policy. The article summarizes the theoretical and practical approaches for development of mountain areas on the basis of consideration of international and domestic experience, to identify their role in the system of the regional economy. The expediency of singling mainstreaming issues of social and economic development of mountain areas, environmental security and biodiversity conservation in the Carpathian region and approaches to management to find an optimal model of effective solution primarily within a single region are proved. The study was conducted in order to identify and formation of scientific approaches to the actualization of mountain areas at different hierarchical levels of management to ensure a comfortable living environment of hill-men, enhancing their welfare, protection of mountain ecosystems and the optimum utilization of the resource potential of the territory of mountain area.

**Keywords:** development of mountain areas, theoretical and practical approaches, ensuring sustainable development, issues, system of regional economy, resource potential, protection of mountain ecosystems, mountain policy.

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## ECONOMIC CYBERNETICS

### DEVELOPMENT OF TECHNIQUES FOR DETERMINATION OF NETWORK EFFECTS BY INTERACTING TRANSPORT COMPANIES

page 67–71

An essence of the concept of «network effects» is investigated in the article. It is proposed the method for evaluating the effectiveness of networking transport companies, interpersonal network partners, use of network resources, implementation of joint information and communication technologies, innovative transportation services. Since the networking of transport enterprises having effects at the level of creating a network of associations, individual network partners as well as national and regional economies shows a system of internal and external evaluation of effects that takes into account the effect of endogenous and exogenous factors. External effects include fiscal, social, economic, commercial, environmental, multiplicative, and the effect of technology transfer. The main internal effects include transactional allocated costs, reliability networks of transport, distribution of risks between the network partners, collaboration, synergy, sharing of infrastructure.

**Keywords:** network effects, effectiveness, performance evaluation system, transport companies.

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### ELABORATION OF PORTFOLIO OF ORDERS FOR MACHINE ENTERPRISES TO REDUCE THE RISK OF MISSED PROFIT

page 72–75

Completed orders of engineering enterprise were analyzed. Index of average load on production was developed. All orders were clustered in six groups. Linear separating functions were designed for each cluster. Regression relationships between income and other indicators were studied for each cluster.

Optimal order choice algorithm is: A) determination of average daily production load on the basis of all orders; B) projection of profit for each new order; C) creation of order selection matrix on the basis of optimization criterion (profit maximization) and production restrictions of total load for all new orders.

Developed algorithm was implemented in computer program written in the programming language C++.

Effectiveness of the study was tested at industrial enterprise that produces metal constructions.

**Keywords:** engineering enterprise, average daily production load, optimization of order selection.

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## ANALYSIS OF SCIENTIFIC APPROACHES TO RESEARCH OF CONVERGENCE THEORIES

page 75–79

The scientific and theoretical approaches to the study of convergence theories are analyzed and summarized in the article. Feasibility of updating process of territorial convergence of economic systems with differential features of development is outlined. It is proved a necessity of developing a promising concept for the development of rural border areas, which will promote sustainable development based on the consideration of socio-economic, natural and environmental characteristics of the area. In this study the theories and concepts of convergence will enable to detect individual weaknesses and identify the causes affecting the efficiency of providing perspective development of rural border areas. It is proved that in order to ensure convergence processes of rural border areas must be considered above all productivity of land resources, because the land is an important part of rural development. It is proved a necessity of implementation of new approaches to the management of economic development that will promote regional convergence systems.

**Keywords:** scientific and theoretical approaches, convergence theory, territorial economies, rural border areas, convergence of territorial systems, ensuring sustainable development.

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## THE CONCEPT OF ECONOMIC SUSTAINABILITY MANAGEMENT OF TRADE ENTERPRISES

page 80–83

The article describes the concept of developed concept of economic stability management of commercial enterprises. The concept of organizational-economic by economic stability management of commercial enterprises based on models and methods for monitoring the level of economic stability, enterprise adaptation to changes in the external environment and diagnostics of bankruptcy. The concept consists of a number of elements whose interaction allows monitoring the level of external, internal and overall economic stability, as well as the tendency of enterprises in bankruptcy and its adaptation to changes in the external environment. Feedback in the management of the economic stability of the enterprise reflects the unity and the relationship between the components of the management process. Feedback in the concept, which goes to the control system, allows thereby determining the deviation from the desired result and making the necessary adjustments in the management of the economic stability of the enterprise. The developed concept provides the opportunity to realize the function of evaluation of economic stability and take effective management decisions aimed at improving it.

**Keywords:** economic stability, trade company, diagnostics, adaptive management, bankruptcy.

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## PROBLEMS OF MACROECONOMICS AND SOCIO-ECONOMIC DEVELOPMENT

### MONITORING THE IMPLEMENTATION OF PRIORITIES OF INNOVATION ACTIVITY IN UKRAINE

page 84–88

The results of the research work on monitoring the implementation of the strategic priorities of innovation activity in Ukraine are analyzed. The methodical approach, which carried out the specified monitoring and analysis of the results, are given.

Provision of monitoring the implementation of the medium-term innovative priority directions of national and sectoral levels of the main managers of budgetary funds in Ukraine is envisaged by the Cabinet of Ministers of Ukraine of 12.03.2012 № 294 and from 17.05.2012 № 397 (according to the order of formation of orders for research and scientific technological development, approved by the Cabinet of Ministers of Ukraine of 10.08.2004 № 1084).

The analysis of monitoring data set most requested by the public and governmental customers the direction of innovation, which primarily include agricultural and energy development and technologies. Less demand is defined for scientific developments and technologies in the medicine and information and communication fields.

The results allow validating the choice of innovation priorities, suggesting new priorities that will contribute to their effective implementation and budget savings.

**Keywords:** monitoring, innovation activity, strategic priorities, medium-term priorities, methodology, budget funds.

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### TRANSFORMATION OF NATIONAL TAX STRATEGIES IN THE CONTEXT OF GLOBALIZATION

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Under the influence of globalization there is a gradual vector change in taxation in countries — from purely internal to taking

account of global economic interests. Tax authorities around the world are beginning to coordinate their efforts such as the gradual standardization of tax reporting, tax issues in the framework of international corporations are paid more attention. This indicates gradual changes in the global system of taxation and perspective function transformation of the state in collecting taxes.

Globalization gradually opens borders of national economies and leads to unprecedented growth opportunities for all participations of international economic environment. One such opportunity is the tax competition that enables to select the tax-attractive sites for production, financial assets that are characterized by stability and transparency of the tax system and low tax rates. In addition, the development of computer technology and the emergence of so-called «fiscal termites» mechanisms for tax evasion are becoming more diverse, complicating tax collection by state authorities of the country. The solution to these problems is seen in increasing coordination between the tax authorities of countries and the creation of the World Tax Organization.

**Keywords:** tax system, tax strategy, globalization, tax burden, tax harmonization.

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**PECULIARITIES OF LEGISLATIVE AND NORMATIVE REGULATION OF CREDIT UNIONS IN UKRAINE**

page 92–96

The main legislative acts regulating activity of credit unions before Ukraine's independence, and acts regulated operation of credit unions at the present stage of development are reviewed in the article. The basic organizational and legal aspects of credit unions in Ukraine are analyzed. The role of state support in the development of credit unions in Ukraine is defined.

Analysis of legislation regulating of credit unions in Ukraine will help determine the need for a law to further improve the functioning of credit unions. It is not possible to form and improve the existing legal system of credit unions in Ukraine, the legal basis of their creation and activity, without analyzing their historical roots.

The results of the article can be used in further research and improvement of the topic.

In this study, we proposed a detailed description of all legislative and regulatory acts regulating activity of credit unions in Ukraine.

**Keywords:** credit union, regulations, cooperation, statute, government regulation.

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**RESEARCH OF THE STRUCTURE AND DEVELOPMENT TRENDS OF WORLD MARKET OF INFORMATION TECHNOLOGIES**

page 96–100

It is investigated the structure of the global IT market: the market of computer and office hardware, the market of information technology services, software market.

It is analyzed the dynamics of the global IT market and IT industry in the context of costs, investment income and market size in the time and territorial dimensions. The leading countries in terms of spending on information technology, and especially their participation in the global IT market are considered.

Global trends of the global IT market are defined, that allow to make generalizations and ranking in importance and to provide the opportunity to establish the relationship between the global IT market and social dynamics of human development.

Potential threats and global social challenges associated with the development of the global IT market to develop predictive assumptions in the natural, biological, technological, economic, social and administrative planes are identified.

**Keywords:** structure, trends, market, information technology, threats, challenges, hardware, software, information technology services.

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### IMPROVE THE ENVIRONMENTAL INNOVATION MANAGEMENT SYSTEM IN THE INDUSTRIAL SECTOR

page 101–105

Implementation of the European integration intentions of Ukraine requires compliance of the industrial sector on the international requirements towards the introduction and implementation of environmental innovation. Theoretical and methodological substantiation to improve the environmental innovation management system, given the specificity of the industrial sector and its priority to ensure the practical realization of the European integration intentions of Ukraine requires further research.

Overcoming the consequences of the ecological crisis in Ukraine and prevent the spread of negative consequences in the future is perhaps by increasing the ecological safety of industrial production. In the article the problems of the industrial sector of the national economy and its impact on the environment are investigated, the main factors that hinder the implementation of environmental innovation are revealed. Measures to improve the environmental management system innovation in the industrial production are proposed based on a comparative analysis of national and European practices.

Implementation of measures in this area requires improvement of management of environmental innovation in the industrial sector with regard to the requirements and standards of environmental management. Implementation is complicated by many factors, key among which is the lack of funds, not sufficiently developed innovation infrastructure and, in some cases, the desire to get quick benefits by manufacturers from increase production without accounting pernicious effects on the environment in the future.

**Keywords:** environmental innovation, industrial sector of the economy, management system, environmental policy, investment, efficiency, costs.

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### FORMATION OF THE RISK AND THREATS MANAGEMENT SYSTEM OF ECONOMIC SECURITY OF THE CITY

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The article is devoted to theoretical investigation of risk and threats management systems of the city. It is developed and formed the matrix of risks and their consequences for the economic security of the city. The factors influencing the risk management system are defined. Also it is formed the theoretical aspects of the risk management process and the formation of

economic security of the city. Tools for identifying and monitoring risks are investigated. This study is important because in the scientific literature that explores issues and aspects of economic security is not enough attention paid to the economic security of the city. The economic security of the city is not just a scientific direction of research, but also essential for every citizen of the city, as an individual, and economic and social groups of the people.

It is identified and outlined the risk management system of economic security of the city, stages of management system and risk identification tools that allow objectively and quickly make decisions not only in everyday situations concerning the economic security of the city, but also crises including that makes it possible to improve the economic security of population, city and state.

**Keywords:** economic security, city, risk, risk management system, analysis, threat, risk matrix.

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