



ECONOMICS AND MANAGEMENT OF ENTERPRISE

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IMPROVEMENT OF THE EXPRESS DIAGNOSTICS OF THE PRODUCTION ACTIVITY OF THE ENTERPRISE TAKING INTO ACCOUNT THE METHOD OF DETERMINING THE OPTIMAL PRODUCTION PROGRAMS IN THE OPERATIONAL MANAGEMENT SYSTEM

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The object of research is the features of the formation and use of the system for express diagnostics of production activities (based on business indicators) and the determination of the optimal production programs of an enterprise in the operational management system. One of the main problems of building effective systems for express-diagnostics production activities at enterprises is the selection of a specific list and composition of diagnostic business indicators and criteria for their optimality. It is important to have a meaningful formulation and solution of the problem: definition of optimal production programs according to the financial criterion for the development of an enterprise in the operational management system. The construction and implementation of effective systems for express diagnostics of production activities at enterprises is also accompanied by a set of interrelated problems of organizational, personnel, technical, technological, temporary and economic nature.

The methods of generalization, systematization, system analysis and economic and mathematical modeling were used, on the basis of which:

- 1) a system of business indicators for express diagnostics of the enterprise's production activities is formed;
- 2) it is determined, from the set of permissible variants of the enterprise's production program, that variant which satisfies the conditions of work and production and optimizes the objective function to ensure maximum profit.

It is established that the end result of the production activity of an enterprise is obtaining an integral effect (result), the main structural components of which are the following types of effects: economic, social, budget, environmental, resource effect, intellectual, scientific and technical.

On the basis of the conducted research, on the basis of the set goals and tasks, the system of express diagnostics of the production activity of the enterprise, taking into account the economic and mathematical method of determining the optimal production programs in the operational management system, is improved. The key diagnostic business indicators of the system for express diagnostics of the enterprise's production activities are: the volume of marketable products, the volume of gross output, the volume of work in progress, the share of rejects in marketable products, the optimal production program in the operational management system.

Considering the presented improved economic and mathematical method of determining the optimal production programs (in management), a necessary condition for the development of a

production enterprise is the optimal ratio of the volume of production (sales) of products with costs. And also with the absolute financial criterion of maximization (development) – the net profit of the enterprise. Here an important place is occupied by the difference of the accounting and economic approach to the calculation of profit.

Keywords: production activity of the enterprise, production program of the enterprise, operational management, express diagnostics of the enterprise, management decisions.

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RESEARCH OF PROBLEM ASPECTS IN THE ACCOUNTING OF SETTLEMENTS WITH THE INTERNET SHOP BUYERS

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The object of research is the settlements with online store buyers. One of the most problematic places is the issue of accounting and analysis of e-commerce currency settlements, as this issue remains beyond scientific research. This leads to real problems in practice in the corresponding subsystems of the enterprise management system.

The normative and legal base of the Ukrainian legislation concerning the settlement of purchases with the Internet store is analyzed. The correspondence of accounting accounts of settlements with buyers in terms of cash and electronic money is investigated. During the settlement by electronic money, such payment systems as WebMoney, RUPay are considered.

In the course of the research, the method of scientific generalization (when summing up the results of this study), grouping and system analysis – to determine the essence of payments with online store buyers) are used.

During the study, it is found that despite the rapid growth of trade through the Internet, this area remains unregulated at the legislative level. Legislation does not provide for a separate normative document that could regulate trade through an online store, that is, it is regulated by the same documents as other types of trade. And the reflection in the accounting transactions of settlements with buyers should be carried out depending on the methods of delivery and type of payments. At the same time, settlements by electronic money are complicated by the fact that in order to determine the tax base of the amount of received income, they must be confirmed by statements from the bank, that is, these settlements should be carried out with the help of a bank.

The practical value of the research results is that they can be used in the future when making managerial decisions by the management of the company and developing measures to increase the settlement discipline between suppliers and buyers of the online store. This research topic today is very relevant, because the legislation of Ukraine does not define a regulatory document that could establish trade through the online store. Thus, there is a need to improve state regulation of trade through the global Internet.

Keywords: online store, electronic money, electronic commerce, settlements with buyers, payment systems, accounting.

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SELECTION OF HORIZON FOR FORECASTING INNOVATIVE DEVELOPMENT OF INDUSTRIAL ENTERPRISE

page 16–22

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The object of research is a complex self-regulating socio-economic meso-level system: enterprise. The article deals with industrial enterprise as a complex self-regulating management system of socio-economic factors. The heart of their management is based on the factors of state regulation that require special scientific analysis to improve the infrastructure for their provision. There is a problem of managing of the object-subject region – industrial enterprises.

Considering the categories of economic development and economic growth as objects of research and regulation, let's admit the theoretical and practical prevalence of the first of them. Philosophical and economic thought formulates development as an irreversible, forward-looking, natural change in material and ideal objects. Only the simultaneous presence of all three distinguished properties distinguishes development processes among other changes. The inverse nature of changes characterizes the processes of functioning (cyclical reconstruction of a constant system of functions). The absence of a pattern is characteristic of random processes of a catastrophic type. In the absence of directivity, changes cannot accumulate and, therefore, the process is deprived of a single, interdependent line characteristic of development.

The research provides an analysis of institutional and legislative support in the selection of the horizon for forecasting innovative development of enterprises, where insufficiently investigated factors of self-organization, self-management and self-regulation of social and economic factors are revealed. The conglomerate of research is the approaches to the analysis of the competitiveness of enterprises, which are the strategic goal of their innovative development. Based on the system-structural analysis, classification and methodological generalization, the problem of designing the mechanisms of innovative and strategic development of the industrial enterprises are highlighted.

The development of a balanced sound development strategy should consist in the:

- complex linking of issues of focus and economic growth;
- identifying and managing its determining factors;
- forecasting sustained growth of the macro system.

With sufficient study of the above management problems, it is possible bring the competitiveness of enterprises to a higher level.

Keywords: indicators of assessment of enterprise competitiveness, weight of complex index, material factors of product characteristics.

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DETERMINATION OF MOTIVATION GROWTH OF LABOR MIGRATION: EVOLUTION, MODERN CONTENT

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The object of research is the motivational basis of labor migration, the evolution of its development and modern content. One of the most problematic issues is the lack of a common understanding of the concept of «labor migration». Today there is a rapid development of scientific and technological progress, the intensification of international economic relations, structural changes in the world economy, the transformation of the international labor market, the strengthening of integration processes and the accumulation of the effects of crisis phenomena. All this led to the introduction of a large-scale measurement of the problem of labor migration, which is one of the most important factors of global change.

During the study, general scientific and special methods and techniques were used. Thus, the analytical method was used to

collect, summarize and process scientific information on the state of development of labor migration, which allowed to explore existing opinions on the subject under study. An abstract-logical method was also used to analyze and systematize the material obtained, and the tabular and graphical methods used a clear presentation of theoretical positions and the formation of conclusions and recommendations regarding the results of the research.

The basic definitions of the concept of «labor migration» were analyzed by various authors, the stages of development of international labor migration were studied, and the relationship between the main types of labor migration was established. Its own definition of the concept of «labor migration» was formed based on its motivational basis, which emphasizes the importance of the study of this process. The main types of labor migration were systematized and the main trends of its development were indicated.

The definition of the concept «labor migration» makes it possible to clearly understand the essence of this process and its place in the world economy system. The use of the presented classification of its species will greatly simplify future studies of its structure and dynamics. A theoretical review of the leading trends in the development and formation of labor migration will help formulate key problems and outline possible measures to influence possible negative outcomes.

Keywords: labor migration, motivational factors of labor migration, trends in labor migration development.

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FINANCIAL SERVICES FOR ENTERPRISES: ANALYSIS OF LOGISTIC NATURE AND CUSTOMER VALUE ATTRIBUTES

page 27–33

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The object of research is the consumer perception of financial services, which can be used by enterprises to achieve their economic goals and form the landscape of today's financial services market. The insufficient level of financial services use by national economic entities in 2014–2018 had significantly limited the pace of development in both real and financial sectors of Ukraine's economy.

In the course of this research the key factors that downgrade the attractiveness of the use of financial services for Ukrainian enterprises were determined, the complex of desired consumer properties of modern financial services was described. The methods of content analysis, qualitative and quantitative marketing research, methods of statistical data analysis, functional analysis of the Kano model were deployed in this research.

The findings suggest that Ukrainian consumers of financial services (in particular, micro-, small and medium-scale business enterprises) have started to change their consumer perception of financial services in recent years. Over 60 % of the surveyed executives of Ukrainian companies see the consumer value of financial services (insurance, lending, leasing, etc.) in securing an easy access to financial resources in the necessary amounts, place, and at the time of need. So far, according to the perception of consumers in this group these services are rather logistic, than purely financial.

The improvements to the existing approach to the marketing positioning of financial services were suggested. To improve their consumer perception and growth in demand in the Ukrainian market, it is advisable to position them as logistic services with a combination of desired consumer attributes: fast, simple and secure (state-guaranteed) access to the necessary financial resources. The positioning of financial services as logistic services is better understood and more important for the domestic consumer and can help in solving the problem of low financial inclusion both at the level of business enterprises and at the national scale.

Keywords: financial service, financial inclusion, consumer value, consumer properties, Kano model, logistics service.

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RESEARCH OF THE PRECONDITIONS OF FORMING A DIGITAL STRATEGY OF THE ENTERPRISE TO ENSURE ITS COMPETITIVENESS

page 34–40

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The object of research is the formation processes of the digital strategy of enterprises in order to ensure competitiveness and development of the digital economy. One of the most problematic places is the formation of a digital infrastructure of the country as a prerequisite for the formation of a digital strategy for enterprises, which provides for obtaining competitive advantages and additional economic effect. The components of the digital strategy of enterprises based on modern developments and achievements in the field of information and communication technologies also need to be defined.

The methods of analysis are used to determine the status and components of the development of the digital economy. As well as a comparative analysis of the development of digital economies in various countries and the main factors affecting development, and a graphical analysis of the development of the components of the digital economy.

The paper identifies the problems of forming a digital strategy for enterprises of socio-economic importance for ensuring the effective development of enterprises and the economy as a whole. The programs and strategies for development and promotion of digital technologies in different countries are analyzed, and the directions of digitalization of national economies and fields of activity are determined. The trends in the development of the digital economy of Ukraine and the state of development of the information and communication infrastructure of enterprises are highlighted.

The factors of digital transformation of enterprises are grounded, such as the spread of the use of Internet technologies, big data, artificial intelligence, intelligent applications, blockchain, digital technology platforms, adaptive security architecture and the like. It shows the existing problems and prospects for the spread of the use of enterprises in their activities of digital technology based on the developed digital strategies.

The proposals on the formation of the digital strategy of enterprises defined in the work are aimed at ensuring the digital transformation of enterprises and the economy as a whole.

Creating a strong information potential of enterprises based on a certain digital strategy is expected to significantly improve their competitiveness and economic efficiency, which will affect the state of the digital economy as a whole.

Keywords: digital economy development, digital strategy, digital transformation, enterprise competitiveness.

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