

ANNOTATION

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Conceptual Basis of Providing of the Strategic Development of Agro-Industrial Complex in Terms of Europe-Oriented Economy

The conceptual basis of providing of the strategic development of agro-industrial complex in terms of Europe-oriented economy are defined. We have considered the factors of forming the competitiveness of domestic agricultural producers in the world market and the limiting factors of disclosure of the agricultural production export potential. The strategic guidelines are substantiated and the priority directions of agro-industrial development towards a qualitative new entry of the country into the competitive environment of the European market are defined. The need for the development of scientific and methodological basis of management and the appropriate development strategies is proved, taking into account the principle of balancing of the domestic food market and export potential. We proposed a mechanism of implementing the strategic objectives to ensure the effective functioning of agro-industrial complex which is aimed at rationalizing of the agro-industrial development in the context of Euro-orientation changes.

Stepan Dusanovskyi

Actual Problems of the Economy Agricultural Sector Development in Market Conditions

Modern condition and problems of the economy agricultural sector development of the region in market conditions are considered, the ways of its effectiveness improving in the future are substantiated. The analysis of gross output production for the categories of farms in the region, and also the production dynamics of major agricultural products for 2000-2013 is showed. We substantiated the suggestions on specialization of the agricultural enterprises in Ternopil region by improving the organizational and production structure, the combination of advanced management methods in modern terms, the development of cooperation in the countryside.

The important role of state support to the agricultural sector of economy, the necessity for restructuring the forms of management in this sphere at regional and district levels are showed. The forms of co-operation and integration in the spheres of sugar beet production are suggested, especially in those areas where sugar factories are located, through the creation of agricultural associations for a single technological process and production of sugar beet, their recycling and realization of finished products.

Olga Zaklekta, Oksana Shymanska

Goals, Instruments and Restrictions of Economic Policy: Theoretical Principles and Modern Realities

The content, structure and relationship of goals of economic policy have been shown. It has been proved that their interaction can have both positive and negative (even contradictory) consequences. Public priorities of Ukraine's economic policy in different historical periods of its development have been considered. It has been specified on a set of tools used to achieve the objectives of economic policy, according to different criteria of their classification. The number of factors are determined that restrict the impact of policy instruments on economic processes: methodological, resources, target and legal. Based on the theoretical approaches and the strategy of economic policy implementation in Ukraine

the global and major targets for the period till 2020 have been singled out. In the context of optimization of the central authorities system in Ukraine the assessment of reduction of the state government apparatus in 2014 has been made.

Mykhailo Fedirko, Andrii Chumak, Ihor Hrytsuk

Theoretical and Methodological Aspects of Expenditure Management at the Communal Heating Enterprises of Ukraine

The theoretical and methodological aspects of expenditure management at communal heating enterprises of Ukraine are considered in the article. The necessity of expenditure managing system development and its accounting and analytical providing according to the process approach are substantiated, and this causes the necessity of reorientation of management system onto the process-oriented managing ABM.

It is proved that the expenditure managing due to the licensable activities is an important organizational and economical factor for the development of the competitive environment at the market of heat energy, for rising of the branch energy efficiency and reducing of the negative effects on the environment.

Vitalii Tolubiak

Welfare Funds for Migrants in Foreign Countries: Experience for Ukraine

The foreign experience of welfare funds creation for migrants is considered. We have determined the importance and necessity of such funds to support migrant workers regarding their traveling abroad, employment, cash transfers, to facilitate their return of the migrants back home and their adaptation. Due to such funds the migrants can have the social and financial support in need. It is substantiated that the functioning of such funds provides the ability to collect information of the number of migrant workers in a particular country and determine the amounts of their cash transfers, that in turn will create the possibility of financial and banking sector in providing the services of conservation and investment of the earnings to the migrants.

Bohdana Shuliuk

Peculiarities of Financial Decision Making of Households in Conditions of Economic Instability

The essence of the households' financial decisions and the factors that influence their decision making have been revealed. The impact of instable national economy on the changing of such decisions has been investigated. It is noted that in conditions of unstable market environment two types of financial decisions remain unchangeable, those are decisions connected with the formation of budget revenues of the households and decisions related to the usage of funds for consumption. Since the process of financial decisions making is accompanied by economic risks, the necessity of their effective management by setting their origin, level of losses and preventive directions of minimization has been justified. We have focused our attention on the right selection of the model of the households' financial behavior that will strengthen their financial security, provide their social welfare and implement their public interests.

Viktoriiia Melnyk

Intra-Sectoral Imperatives of the Competitiveness in Conditions of Strengthening the Cooperation with the EU

Intra-sectoral imperatives of the competitiveness of the national economy are substantiated; the problem of defining the national development priorities and the competitiveness of the economy in conditions of strengthening the cooperation with the EU is modified. We

considered the problem of the economy competitiveness formation in the paradigm of social and economic state policy. The reasons of the establishment and implementation of sectoral priorities have been studied. The possibility of the internal capacity creation to ensure the competitiveness through the effective intersectoral cooperation of all subjects of economic relations within the national economic complex is justified. We have developed the approach of the competitiveness content from the standpoint of strategic development within the theory of sector division of the economy and formation of the benefits of cooperation with the EU for Ukraine to stimulate the development of the competitive industries.

Nataliia Komar

Free Trade Area: Evolution and Effects of Participating Countries

The peculiarities of international economic relations on the background of various forms of the international integration unions are considered. The perspective of free trade area (FTA) strategy formation in the global world as one of the intermediate forms of transition to more complex and developed international economic relations between countries is substantiated. Both internal and external driving factors and barriers are considered, as well as the marketing environment of the country is gradually analyzed, and together they affect the process of different models of FTA formation. Both positive and negative effects of FTA formation on future socio-economic development of the country are defined. The preconditions of the EU formation as one of the brightest examples of economic and political integration evolution and its impact on socio-economic development of the participating countries are evaluated.

Liana Dmytrychenko

State-Private Partnership in Aspect of the Labour Social Form Development at the European Space.

State-private partnership as a direction of labour social form development at the European space is investigated. The analysis of methodological aspects of labour social form development in international sphere of economics is substantiated. The conclusion of international labour division influence on the development of its social form is justified. It is proved that the international global processes in the sphere of international economical relations activate the development of state-private partnership and labour social form. We have described our position that the current stage of civilized economies development is characterized by the development of economic relations which directly affect the socialization of labor at international borders. The mechanism of the impact of increasing the sustainability degree of the world economies on activation of the integration trends in the system of social and economic relations is revealed. It is showed that expression of this is the development of public-private partnership relations, which in turn proves the fact of labour social form. The practical significance of the detection of structural levels of labour social forms is proved, that, on the one hand, provides the ability to uncover the methodological aspects of the development process of the level and forms of labour socialization at the economy market (including the global level), and, on the other hand, to develop the mechanisms of this process activation, the mechanisms of their management.

Ruslana Skaliuk

Ensuring of the Effective Process of Accounting Automation in Budgetary Institutions of Ukraine

We have investigated the current state of automation and substantiated the necessity of the accounting system automation of budgetary institutions to ensure their effective activity. The main characteristics of software of accounting automation in budgetary insti-

tutions are considered, and a number of main advantages of the usage of the given programs to optimize and adapt the accounting system of national institutions to contemporary challenges of the information society and the international practices of budget accounting are defined.

The features of using of the most popular products "Sail-budget" and "1C: Enterprise 8 Accounting for public institutions of Ukraine" are analyzed, and the key requirements for companies producing software products of the accounting automation in budgetary institutions of Ukraine are justified.

Yuliia Sudyn

The Paradigm of "Goodwill" Concept: Accounting, Legal and Economic Aspects

Economical content of goodwill as non-material asset is highlighted. Legal bases of its identification in accounting and financial statements are determined. Conceptual bases of goodwill in the economic and accounting interpretations are examined. The comparative analysis of existing approaches to the treatment of goodwill as an economic category is observed. Integrated conceptual and categorical apparatus of goodwill is presented. Need for convergence of economic and accounting approach to understanding this category is proposed. Accounting of internal goodwill as a strategic asset of the enterprise is grounded.