

# SUMMARY

## ENTERPRISE, MARKETING AND MANAGEMENT

**Sadekov A.**

*Influence of industry of development quality life in industry policy*

In the article investigational of industrial development and quality of life is in an industrial policy. Forming of industrial policy is suggested to carry out in the context of the three-dimensional system of community development which includes the social, economic and ecological measurings.

**Key words:** *Industrial policy, quality of life, community development.*

**Azaryan O., Sushko O.**

*Mechanism of management marketing of communication potential*

The mechanisms of management of objects of the real estate marketing of communication potential are considered on the base of complex approach to realization of marketing strategy. The complex control marketing communications system is offered.

**Key words:** *design, management, marketing communications, complex approach, trade, real estate.*

**Balabanova L., Mitrokhina Y.**

*Marketing support of strategic sale management of enterprises*

Maintenance of marketing support of strategic sale management is exposed, the estimation of degree of the use of sales promotion measures in enterprises, estimation of degree of the use of additional services in enterprises are carried out in the article.

**Key words:** *marketing support of strategic sale management, informative support, communication support, service support.*

**Bilen'kiy O.**

*Methodology of economic analysis of production process is in kombikorm industry*

Existent methodology of economic analysis of production process in kombikorm industry (production of forages as a main constituent of the mixed fodders) is based mainly on combination norm of fertilizers. That is why complication of problem of development and providing of effective activity of mixed fodder industry of agrarian economy consists in because transformations of markets in Ukraine began without integral theoretical and methodical approaches of the systems of study of questions.

**Key words:** *forage base, state of affairs of market of resources of forages, economic efficiency, mixed fodder production, partners, prime price, mechanism of pricing, optimization of production, marketing.*

**Bryndina O.**

*The potential competitiveness evaluation of «SAMSUNG» brand mininotebook*

The potential competitiveness criterion have been evaluation and its level has been determined.

**Key words:** *product potential competitiveness, product quality, product customer value, product novelty, product mark strength, product brand profile, product life cycle stage, product package quality.*

**Vashchenko N., Mykhayilenko Y.**

*Theoretical bases of formation of the enterprise potential*

The concepts «enterprise potential», is analysed in thearficle theoretical bases of formation of potential are considered, practical recommendations concerning the formation of potential of an enterprise as bases of its development under modern conditions of housekeeping are given.

**Key words:** *potential of an enterprise, formation of potential of an enterprise, principles of formation of potential of an enterprise, process of optimization of potential of an enterprise.*

**Velichko A.**

*Research of the consumers value for an enterprise*

In article the essence of the consumers value is considered, indicators of value of the consumer for an enterprise are defined and its estimation is made, strategy of management by the consumers value are developed for an enterprise.

**Key words:** *the consumers value, enterprise' brand, the capital of an enterprise' brand.*

**Gurzhyi N.**

*Conception of management by strategic marketing*

The Essence of strategic marketing is considered in the article, determination of concept of management by strategic marketing is given and basic components of management by strategic marketing are presented.

**Key words:** *enterprise, strategic marketing, management, concept.*

**Zaremba V.**

*Modern problems of marketing management organization of enterprises activity*

In the article the problems of marketing management organization of enterprises activity are exposed, the system of marketing management organization of enterprises activity is described.

**Key words:** *marketing management organization, system of marketing management organization.*

**Zatsna L.**

*System of marketing instruments of milk production enterprises*

In the article of combination of the system of marketing instruments of 7P (chhana, price, division, advancement, people, financial certificates, processes) for high-quality satisfaction a consumer need from the side of enterprises.

**Key words:** *system of marketings instruments, marketing-mix, development of chhana, process of production, price, division, advancement, personnel, user, financial certificates, system of quality.*

**Klokar O.**

*Charakteristiks of efficiency of profits formations and savings of population of rural territories*

The structure and efficiency of profits formations and savings of population of rural territories, is considered in the article. The leading factors influencing on them are defined. That will promote the development of effective measures on improvement of peasants welfare.

**Key words:** *profits of population, of population savings, expense of population, rural territories.*

**Krutushkina O.**

*Strategies of marketings communications management*

The cascade of strategies of marketings communications is considered in the article, the description of the main marketing communication strategy, strategies of channel of goods circulation, publicity strategies, including general publicity strategies, related to competition strategy of enterprise and aims of an expansion of market share, general publicity strategies in accordance with marketing strategy in relation to different segments of market, strategy of publicity matrix, strategy of publicity discourse are given.

**Key words:** *enterprise, cascade of strategies, communication strategy, publicity strategies, channel of goods circulation.*

**Lokhman N.**

*Organization of co-operation of innovative activity subjects is in a small enterprise on the basis of development of technologies transfer*

The article is devoted to the theoretical and practical aspects of organization of co-operation of subjects of innovative activity in a small enterprise on the basis of development of transfer of technologies, namely: essence of a concept and organization of transfer of technologies is considered and own description of co-operation of subjects of innovations market is offered, the specific of tasks decision in relation to realization of transfer of technologies in small business and their description is given.

**Key words:** *small enterprise, transfer of technologies, innovative activity, innovative potential, innovative agency.*

**Lutay A.**

*Technologies of informations and control systems in hotel-restaurant business to Ukraine*

In the article the analysis of technologies of informations and automated control hotels and restaurants systems is given in Ukraine which testifies to the large prospects in this direction, because at the Ukrainian market there are more than ten modern systems of high quality for automation of management, developed the Ukrainian companies.

**Key words:** *technologies of informations, automated control systems, hotel-restaurant business*

**Matviiv M.**

*Features of segmentation of users are after the level of their profits in Ukraine*

Segmentation of users is considered at the market. The criteria of estimation of market of commodities are rotated (services). The segments of users are allocated after the level of their profits in the highly developed countries of ES and in Ukraine. The features of segmentation of users are outlined after the level of their profits in Ukraine.

**Key words:** *segment of market, segmentation, market niche, criteria of estimation of market, segmentation on the sign of level of profits.*

**Mityaeva T.**

*Segmentation as method of study dissatisfied a consumer need is at the market of rapid food stuffs*

In the article investigational segmentation as one of methods of study dissatisfied a consumer need at the market of rapid food stuffs; the methods of determination of the dissatisfied necessities which exist are considered; certainly component model of market of rapid food stuffs segmentation.

**Key words:** *segmentation, necessities, market of rapid food stuffs, component model of segmentation, research methods, user, target market, are un satisfied.*

**Naumik K.**

*Improvement of communication classification*

In article are considered existing descriptive to categorizations of the notion «communication», is made conclusion about absence of the system approach to categorizations communication, is offered system forming factors personality and condition to communications.

**Key words:** *communication, categorization, information, marketing, management.*

**Orlov V.**

*System of policy innovations in the marketing product*

The system of marketing product policy innovations of a trade enterprise is considered and its components such as resource, marketing and management blocks of innovations of product potential are described.

**Key words:** *marketing product policy innovations, resource block innovations of product potential, marketing block innovations of product potential, management block innovations of product potential.*

**Rvacheva I.**

*Marketing jurisdiction of enterprise: essence and forming problems is on the modern stage*

Essence of marketing jurisdiction of enterprise is exposed in the article, the model of forming of marketing jurisdiction of enterprise is developed, the structure of marketing jurisdiction of enterprise as five component elements of marketing complex is given.

**Key words:** *marketing jurisdiction of enterprise, knowledge, capabilities, abilities, skills, model of forming of marketing jurisdiction of enterprise, structure of marketing jurisdiction of enterprise.*

**Rotter M.**

*Construction and effective operation of enterprise system of information security*

The model of system of maintenance of information security of an enterprise is considered in the article. It is marked that for effective protection of data it's necessary to provide its confidentiality and integrity during preservation, processing and transferring. Also it is necessary to guarantee identification of the sender and the addressee of messages receiver. For construction of an information network the technological scheme that includes 4 levels is chosen. These levels are able to serve as objects of threats for information system of the enterprise.

**Key word:** *network, technological scheme that includes, modern of system of maintenance, integrity during preservation.*

**Rotter M., Cherevatskij D.**

*Combined (person - program) information model for the system of competitive intelligence services of an enterprise*

The information model of competitive intelligence services system in which the technology of obtaining of A-facts from the text is based on use of special semantic-linguistic methods is taken in to consideration. These methods allow to receive the A-facts, comparable on accuracy with the expert ones. Such approach gives the possibility to reduce quantity of «manual» work to a minimum.

**Key word:** *person-program, system of competitive, reduce quantity.*

**Sardak O.**

*HR-potential under the conditions of marketing orientation of enterprises*

In the article the essence of concepts «labour potential of an enterprise», «labour potential of a worker» is specified. The basic concepts of the definition of skilled potential is exposed. Interpretation of the term «HR-potential» is resulted. Intercommunication between categories «HR-potential» and «labour potential» as specified. The multilevel structure of HR-potential is presented. Composition of HR potential of an enterprise is offered.

**Key words:** *personnel; personality potential; labour potential of a worker; labour potential of an enterprise; HR-potential.*

**Strupinska N.**

*Efficiency of marketing activity*

In the article maintenance of concept is analysed «efficiency». The results of the conducted analysis of existent theoretical approaches are presented to the estimation of efficiency of marketing activity. Directions of estimation of efficiency of marketing activity of enterprise are developed.

**Key words:** *efficiency, marketing activity, directions of estimation of efficiency of marketing activity.*

**Shtal T.**

*The analysis of consumers satisfaction. By services a complex of restaurant economy enterprise as the basis of a choice of marketing strategy*

In the article the methodology of the analysis of clients satisfaction by services of the restaurant economy enterprise as the basis of a choice of marketing strategy is offered. Factors of influence on the level of consumers satisfaction by services of the restaurant economy enterprise are defined.

**Key word:** *consumers satisfaction, complex of restaurant economy, influence, restaurant economy.*

**Shubin A., Kryvonos A.**

*Forming of conception of the specialized product for children at the market of food stuffs*

In the article the features of forming of conception of child's specialized product are described on the example of food stuffs market. Are described the specific of structure of child's products market is complex and varied. For successful development of child's product it is necessary to be expressly determined with the scopes of market, its basic descriptions. Using certain methods, marketing specialists establish a close connection with children, that creates a successful brand.

**Key words:** *brand, target audience, concept, children's brand, market size, segmentation, need.*

**Shubin A., Titova K.**

*Research of most participants of market of the frozen ready-to-cook foods*

The research of activities of frozen semi-finished products market leaders, depending on the content of the assortment portfolio of an enterprise, occupied market share, and competitive advantages is article in the article.

**Key words:** *frozen semi-finished products, assortment portfolio, market segment, complex marketing mix.*

**Yudin M.**

*Prospects of network technologies using for competitiveness enhancing of energy – saving equipment enterprises - producers*

Forms of interaction between businesses using network technologies are considered. The advantages of each type of electronic trading platforms for machine building industry are highlighted. The role of networking in enhancing the competitiveness of enterprises is defined.

**Key words.** *Network technology, e-marketplace, B2B, B2C platform.*

**Yuzyk L.**

*National strategy of social responsibility of business in Ukraine*

In the article the essence of social responsibility of business and the characteristic features of social activity of the Ukrainian enterprises are considered, the concept of national strategy of social responsibility of business in Ukraine described.

**Key words:** *enterprise, social responsibility, strategy, conception.*

## FINANCES, RECORD-KEEPING, CONTROL AND AUDIT

**Omelyanovich L.**

*Financial globalization*

Essence of financial globalization is reflected in the article, its consequences for development of economies of countries, in particular financial crises, financial assets, financial crimes, corruption. Substantial attention is spared socio-economic changes in the world under act of globalization.

**Key words:** *financial globalization, financial crisis, financial assets.*

**Volkogon Yu.**

*A mechanism of influence of tax management is on collection of taxes*

The analysis of features of mechanism of influence of tax management is carried out on collection of taxes, and also it is developed recommendations in relation to the increase of efficiency of methods of collection of taxes.

**Key words:** *government tax service, mechanism, tax management, collection of taxes.*

**Gieyier E.**

*Evolution of views on income formation under the condition of static and dynamic balance theories*

In this article static and dynamic balance theories evolution is investigated, their comparative analysis is made. Differences of static and dynamic balance theories relative to an enterprise income determination methodology are depicted.

**Key words:** *static and dynamic balance theory, balance, reporting, accounting, income.*

**Dolmatova G., Koteniova K., Lukianenko D.**

*Optimization of the process of estimation the social orientation of taxation in Ukraine*

The article deals with the essence and characteristics of direct and indirect taxes in Ukraine. The dynamics and structure of direct and indirect tax revenues in the territory is analyzed. The methodology of analytical estimation of the level of social orientation of tax mechanism is improved.

**Key words:** *direct and indirect taxes, fair taxation, taxation preferential taxation ratios.*

**Gordienko E.**

*Activity of trade enterprises under the conditions of new tax strategy*

The essence of such concepts as «tax policy» and «tax strategy» is considered in the article; the attention on ways of construction of effective tax strategy is stressed; the model of formation of tax strategy in activity of a trade enterprise is developed.

**Key words:** *tax system, tax policy, tax strategy, tax planning, trade enterprise.*

**Egorkina T.**

*Improvement of financing of social sphere*

In the article the problems of social policy are considered and financings of social sphere of, which exist, certainly factors of influence on social defence and public

welfare of population of country, measures are offered from bringing in of additional financial resources and increase of efficiency of the use of budgetary facilities.

**Key words:** *charges, social sphere, social policy, social defence, public welfare, social infrastructure.*

**Ivasko I.**

*Tax loading agricultural enterprises of Ukraine*

This article adapts the formula level of taxation in the agrarian sector, the calculations of the tax burden on farmers are made and the ways of its reduction under the current conditions of economic integration are offered.

**Key words:** *tax loading, agricultural enterprise fixed agrarian tax, SOT.*

**Kolocoltsev A.**

*Book-keeping, as informative base for control of commodity inventories*

The information support classification of inventory control is considered in the article. Information generators are given and suggestions on their improvement are expounded

**Key word:** *stock of goods, trade, accounting policy, information support.*

**Kosova T.**

*Stress-testing as an instrument of diagnostics of financial stability of banks, insurance companies and enterprises*

The content of the term «stress-testing», that is determined in normative acts and scientific literature is analysed. The methods of stress-testing are generalized: elasticity (sensitiveness), estimation of losses, scenario, index. The features of «stress-testing» of banks, insurance companies and enterprises are determinated. The recommendations on including stress-testing in the system of estimation of corporate management and strategic planning are developed.

**Key words:** *stress-testing, methods, elasticity (sensitiveness), estimation of losses, scenario, index, banks, insurance companies, enterprises.*

**Koteneva K.**

*Influence of tax safety is on economic inequality of enterprises*

Essence of economic inequality of enterprises is considered in the article, certainly basic factors of its forming. The special attention is spared consideration of tax safety as a factor of influence on economic inequality of enterprises in Ukraine. Conclusions are done.

**Key words:** *economic inequality, factors of economic inequality, taxes, tax safety.*

**Kudinov E.**

*Problems of charges account of trade enterprises*

In the article the modern problems of financial and administrative account of charges on the trade enterprises are considered.

**Key word:** *charges, financial account, administrative account, registrations providing, information, centers of responsibility.*



**Lastovenko O.**

*A model of investing of facilities is in speculative financial assets*

Research of instruments of decline of risks of course of financial assets is conducted. It is developed situational model which provides the receipt of economic in the process of making administrative financial decisions taking into account a course-changing financial assets.

**Key words:** *financial assets, financial market, investments, exchange rate difference.*

**Litvinova T., Ryasskiy A.**

*Expediency profitable houses building in Sevastopol region*

A pilot project on of profitable house in Sevastopol building, as one of possible ways of exit from a mortgage crisis and solving housing problems is examined in the article.

**Key words:** *mortgage crisis, lease, profitable house, investments, term of recoupment.*

**Lukashova I.**

*Investment real estate as registration category*

In the article investigational debatable questions in relation to determination of essence, criteria of confession and characteristic signs of classifications of objects of the investment real estate as registration category on the basis of generalization of theoretical and methodological positions.

**Key words:** *investment assets, investment real estate, basic facilities, criteria of confession, registration category.*

**Orlova V.**

*Administration of taxes is constituent of state tax management*

In the article essence of administration of taxes is exposed in Ukraine and recommendations are developed on the increase of efficiency of administration of taxes in modern terms.

**Key words:** *internal revenue code, tax management, tax administration, risk-analysis, tax control.*

**Papaika O., Nosachova I.**

*Information and analytical activities and tax audit in the period of the Ukrainian State Tax Administration reforms*

The scientific publications and regulations of STA of Ukraine on the informational and analytical activity and tax audit in the government tax authorities are analyzed. It is noted that the adoption of the Tax Codex of Ukraine increases the legal status of these aspects of the Tax Administration, the importance of risk-oriented system of taxpayers selecting for creation of plan graphics documentary checks is shown, the measures for creation of complex system of information and analysis of Tax Administration are proposed.

**Key words:** *Ukrainian tax codex, inform and analytic activity, tax audit, electronic tax and financial report of taxpayers, risk-oriented system of taxpayers choosing for checks, risks of tax duty minimization.*

**Petrenko S.***Controlling in realization of planning, control and analysis functions*

In the article the features of forming of management informative necessities in the system of controlling during realization of different functions of management are exposed. In particular, a hike the approach to realization of functions of planning and analysis by the controlling system is formed by an author.

**Key words:** *information, controlling, management, system, informative providing, functions of management.*

**Rykovska I.***Historical aspects and economic essence goodwill*

The article discussed the historical aspects of goodwill in the world practice critically examine the exiting definition of goodwill in the legislation of Ukraine. The main criteria of determination are found and the definition of goodwill is formulated. The necessity of full economic classification and its main features are highlighted.

**Key words:** *goodwill, definition, Ukrainian legislation, classification, classification features.*

**Borisenko M., Sadekova A.***Preventive orientation of internal control tool as the lever of increase of efficiency of enterprise management*

In the article the value of design of methods of internal control for the increase of efficiency of enterprise management is considered. The new approach to the design and creation of preventive methods of internal control on the example of receipt operations of medicines in pharmacy enterprises was offered.

**Key words:** *design, control method, internal control, medicines.*

**Sadekova A.***Essence of testing for estimation of efficiency of accounting control*

The article lights up the algorithm of construction of questionnaires of testing for the public accountant estimation of efficiency of accounting control. Research of forming logic represents the bases of theory of the systems, method of analogies and comparison.

**Key words:** *internal system of control, subsystem of accounting control, public accountant estimation, quality, efficiency.*

**Svinarenko T.***Budget Reform: Directions and prospects of development*

The main directions and results of fiscal reform in Ukraine are defined. The necessity of further strengthening the financial basis of local governments and systematization of local budget expenditures is substantiated.

**Key words:** *local budgets, their own income, fixed income, intergovernmental transfers, financial independence.*

**Tereschenko V.**

*Reserve nature of providing of future charges and payments as basis of optimization of structure of notes is to the annual financial report of enterprise*

The article contains recommendations in relation to perfection of structure of Notes to the annual financial report of enterprise and method of opening in them of information on providing of future charges and payments taking into account their reserve nature.

**Key words:** *backlogs, backup system of enterprise, providing of future charges and payments, financial reporting.*

**Fedorets M.**

*Areas of improvement of accounting for short-term deposits of credit union*

In the article the features of accounting with ledger credit union members during short-term deposit operations and measures for the in improvement are observed.

**Key words:** *credit unions, short-term, payments to members of credit.*

**Chaykovska O.**

*Table of contents and perspective directions of financial activity of enterprises*

In the article a category is analysed «financial activity» and the author understanding of its maintenance is offered, kinds and certainly directions of financial activity of enterprises are structured.

**Key words:** *financial activity, financial providing, financing, financial resources, operating activity, investment activity.*

**Chatskis Yu.**

*The Bases to scientific organization and undertaking master-class on financial account*

In article lit problems and results of the study to scientific organization of the undertaking master-class, his essence, ways relationship participant, motivations and standard of judgement to their activity, structured stages and other line, which characterize and provide the process of the active methods of the education and way of their decision.

**Key words:** *master-class, financial account, organization of the estimation, active methods of the education.*

**Chelisheva T.**

*Problems and prospects of implementation of bugeting at the activity of sales enterprises*

The improved form of financial planning, which is called budgeting, for an enterprise is considered in the article. Position budgeting which enables to adapt general interests of on enterprise to interests of separate subdivisions is offered. Such approach allows to develop more improved budgets which are able to provide the achievement of economic efficiency and strengthening of financial stability of an enterprise.

**Key words:** *budget, budgeting, directive, centers of financial responsibility, accounting.*

**Shun'kina G.**

*Monitoring of financial informative streams is in relation to the clients of bank*

In the article the problem of monitoring of financial informative streams is reflected in relation to the clients of commercial bank. World experience of forming of informative base of clients is considered, the features of organization of the financial monitoring of commercial bank are investigational.

**Key words:** *monitoring, informative streams, financial informative streams, financial monitoring, authentication of clients, legalization (washing) of profits, got a criminal way.*

**Vlasova N., Nosach L.**

*Table of contents of process of management debtor and creditor debts*

Approaches are considered to the management debtor and creditor debts. Necessity of the concerted management debtor and creditor debts on enterprises and maintenance of this process is exposed.

**Key words:** *management, concordance, account receivable, account payable, operating activity, streams of monies, aims, object, subject, criteria.*

**Verich Yu.**

*Comparison of method of calculation of money stream of enterprise and money stream is on a project*

In the article investigational essence of money stream of project, his constituents, certainly problems which exist during the calculation of money stream, the methods of calculation of money stream of enterprise and project are resulted, certainly general and excellent between them.

**Key words:** *project, money stream, operating money stream, increase of clean capital charges, clean working capital augmentation, free money stream.*

**Vlasova I.**

*Model of calculation of reserve of doubtful debt*

In the article the problems of estimation of cost of account receivable are considered upon the date of balance. The porivnyal'ny analysis of methods of calculation of reserve of doubtful debts is conducted in a domestic financial account and in foreign experience. The author model of calculation of reserve of doubtful debt is formulated on that ground.

**Key words:** *an account receivable, doubtful and bad debt, reserve of doubtful debts, estimation, is upon the date of balance.*

**Omelyanovich M.**

*State financial adjusting of economy of Ukraine*

In the article generalized problems of the state financial adjusting of economy of Ukraine and the ways of increase of his efficiency are offered. The special attention is spared financially-budgetary and credits relations which was folded in Ukraine, to their adjusting from the side of the state and necessity of the balanced development of economy.

***Key words: state financial adjusting, financially-budgetary relations, relations of credits, development is balanced.***

**Chimiris S.**

*Monitoring of the state of financial resources of point-of-sale enterprises is in the conditions of crisis*

In the article the state of financial resources of point-of-sale enterprises of Ukraine and Donetsk area in the period of 2000-2009 and special attention is analysed lance of development of financial crisis is spared in a period 2008-2009. On the basis of the conducted calculations the estimation of the state and dynamics of financial resources of enterprises of retail business of Ukraine and Donetsk area and certainly negative consequences of world financial crisis is given on the volumes of retail commodity turnover, financial results of activity, and also on own sourcings and circulating assets of enterprises.

***Key words: financial crisis, phenomena of crises, financial resources, retail business, retail commodity turnover, financial results of activity, own sourcings, circulating assets of enterprises.***