

modern business in the country studied. Most important for the economy in general and innovation in the ICT sector in Ukraine factors identified. Promising way to develop ICT business models are considered.

Key words: *innovation, business model, the global competitiveness index, information technology, canvas.*

Orlov V.

Estimation of commodity innovative force of enterprises

The estimation of commodity innovative force of enterprises is carried out; the matrix of determination of commodity innovative force level of enterprise is offered in the article.

Key words: *commodity innovative force of enterprise, management by innovations in marketing commodity politics.*

Palchuk M.

Updating – the way to shaping of vocational education

Updating of vocational education and training contents, the peculiarities of the ways of innovative changes in current VET institutions is highlightea.

Key words: *innovative converting, professional standard of competence, educational standard.*

Shepcina N.

Forming of strategy of innovative development metallurgical enterprise

In the article pidgrounttya is explored that essence of strategy of innovative development of industrial enterprise, the varieties of strategies of innovative development are generalized, the matrix of estimation of risks of strategy of innovative development of industrial enterprise of I is developed methodical approach is offered to the ii use, methodical approach is improved to forming of strategy of innovative development.

Key words: *innovation, strategy, innovative development, innovative strategy, matrix the estimation of risks of strategy of innovative development, industrial enterprise.*

FINANCES, RECORD-KEEPING, CONTROL AND AUDIT

Omelyanovich L.O.

State finances: distributing and use of budgetary resources

In the article is lighted up principles of allocation of budgetary resources of Ukraine and their use. Definite basic state organs, that carry out a budgetary process. Conclusions of – rountouyotsya on treatment of official financial statistics of Ukraine.

Key words: *The state budget, profits, charges, managers, programs, optimization, effect.*

Amigud A.

Problems of key performance indicators used in the system of strategic management accounting

The article defines the essence of «key performance indicators» definition, considers capabilities of key performance indicators used in the system of strategic management accounting.

Key words: *key performance indicators, balanced scorecard, strategic and operational management accounting.*

Belgorodtseva M.

Insurance reserves: economic and accounting category and the definition of impact on the financial results of insurance companies

The article is devoted to definition of essence and value of insurance reserves, the establishment of their impact on the financial results of the insurance and investment activities of insurance companies.

Key words: *insurance, insurance reserves, reserves for life insurance, technical reserves, financial results, unearned premiums.*

Belozerova N.

Modern conditions of financial diagnostics of an enterprise

In the article the realization of diagnostics of financial condition of tourist business enterprises is considered. The necessity of improvement of diagnostics of activity of the tourist enterprises is proved. The introduction of diagnostics of tourist enterprises activity in practice is recommended.

Key words: *diagnostics of financial condition, estimation, analysis.*

Volcogon Yu.

Influence of informatization of DPS Ukraine on efficiency of regional tax management

The analysis influence informatization GTS of Ukraine is carried out on efficiency of regional tax management, and also developed recommendations, in relation to optimization process informatization activity government tax service.

Key words: *regional tax management, informatization, government tax service.*

Gordienko E.

Effective tax politics – factor of stable development of activity of the trade enterprise.

The article considers features of formation of tax policy in activity of the trade enterprise, and determines stages of introduction of effective tax policy; the attention to construction of tax strategy is inverted.

Key words: *tax system, tax policy, tax strategy, stages of tax policy, tax planning, tax payment, tax privilege, tax burden.*

Grechina I.

Theoretical bases of analysis of potential of the economic systems

The problem of cognition of theoretical bases of analysis of potential of the economic systems is examined in the article. In particular, development of economic analysis and its kinds on the objects of management are studied. The problem questions of analysis of potential of the economic system and his component are investigated. Expediency of development of new type of the economic analysis sent to analytical

authentication of potential of enterprise – potentiology analysis is reasonable, his essence description is given.

Key words: *economic analysis, types of economic analysis, principles, modality, model, potentiology analysis.*

Cashpersca O.

Features of functioning of central bank of the united states of America

In the article there are the theoretical aspects of functioning and history of origin of central bank of the United States of America lighted up – one of the most developed countries of world.

Key words: *central bank, federal backup system, monetary policy.*

Kolokolcev A.

Record-keeping, as informative base for control of commodity inventories

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

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

Kornieieva T.

Formation of cost of coal products

The efficiency of introduction of each-one-processe method's of the accounting of expenditure on coal mines is proved in article (a mines with underground way of coal mining). On this basis, the recommendation concerning improvements of the nomenclature of the accounting of expenditure in section of processes of manufacture are given.

Key words: *one-processes method's of the accounting of expenditure, a mines with underground way of coal mining, of processes of manufacture.*

Kosova T.

The method of monitoring and the analysis of percentage risk of commercial banks

The essence of percentage risk as object of control and analysis is defined. A method of monitoring and the analysis of percentage risk is systematized: gap, a duration, stress-testing; imitating modeling. The critical estimation of the most widespread gap-method and a duration method is given. The recommendations about increase of efficiency of control and the analysis of percentage risk are proved.

Key words: *percentage risk, control, analysis, gap, duration, stress-testing; imitating modeling*

Lastovenko A.

Arbitration synthetic capital management strategy at the derivatives market

The research into current tools of financial assets volatility risk minimization is carried out. The situational model enabling to obtain economic benefits within the process of financial managerial decision making with the account of the financial assets rates changing is developed.

Key words: *futures, futures options, basic assets, financial market, investments,*

derivatives market.

Petrenko S.

Estimation of informative necessities of management in registration of information

The article is devoted the necessity of realization of estimation of management necessities for accounting information. The elements of estimation of necessities are formed and described managements in accounting information, which have been esse part on elements, feel like influence of suppliers of accounting information and indisposed for their influence.

Key words: *information, accounting information, management, informative necessity, functions of information.*

Rassoulova N., Zemeleva T.

Problems of input of international standards of financial reporting in Ukraine

In the article theoretical determination of international standards of the financial reporting is considered, and also basic problems and advantages which the process of input of a new strategy of development of record-keeping in Ukraine is accompanied by.

Key words: *International standards of the financial reporting, national system of record-keeping, financial reporting*

Rudenok O.

Financial aspects of social audit

The necessity of introduction of practice of social audit is grounded in the article, essence of the concept «Social audit» is defined, intercommunication of financial and social efficiency is underlined, the tasks of social audit are defined, reasons which restrain distribution of practice of social audit in Ukraine are marked, advantages of application of social audit for the subjects of social partnership (are marked).

Key words: *social audit, social partnership, financial relations, social responsibility, financial risks, competitiveness, financial efficiency.*

Svinarenko T., Gvasalia D.

Financial environment of trade enterprise

The concepts of financial environment of trade enterprise in the article is defined. This is made with the purpose of further research of the factors influencing results of financial and economic activity of this enterprise.

Key words: *financial environment, financial system, external environment, internal environment, financial relationship.*

Secirina N.

Problems of classification of credit operations of bancivscih establishmehts

In the article the research of problems of determination of essence of credit is conducted and recommendations from the improvement of classification of credits for the purposes of management by credit activity are developed jar.

Key words: *credit, credit operation, loan.*

Stefanenko M., Philenko A.

Conceptual framework to improve the system of taxation of enterprises in Ukraine

The article discusses the basic directions of perfection of taxation in Ukraine. Analyzed measures for optimization of the tax burden.

Key words: *taxation, taxes exemptions, revenue service.*

Stefanenko M., Yuga I.

Problems of tax system of Ukraine

In the article main problems of becoming and development of a modern tax system of Ukraine. The system of taxation in the state in general and the region in particular in the context of the major fiscal and significant taxes is analyzed. Perspective directions of development of the tax system of the state are reasonable.

Key words: *tax, the tax of system, Internal revenue code, income tax, tax value-added.*

Tereshchenko V.

Reconciliation of Provisions for Future Costs and Payments: Problems of Documentation and Results Posting in Accounting

The article contains the form of reconciliation for provisions for future costs and payments offered by author to practical usage on Ukrainian enterprises and recommendations regarding the way results of the reconciliation to be recorded in accounting

Key words: *reserves, provisions for future costs and payments, reconciliation, act of provision for future costs and payments reconciliation, deficit and excess of reserved funds*

Timartsev A.

The tax return: definition and methodical approaches to determination

The critical estimation of existent definitions which characterize the influence of taxation on economic processes is conducted. The indexes which measure influence of the tax loading on an economy and business entities are systematized. The definitions of tax return on macro- and microlevel and methodical approaches to their determination are grounded.

Key words: *tax return, taxation, economic processes, subject of enterprise, definitions, methodical approach*

Histeveva O.*Financial potential of region: theory and practice*

The article deals with the question of the theoretical foundations of the formation and functioning of the financial potential of the region, its nature, structure and characters, provided the junction of components. Using the proposed approach of forming the financial potential of the region used in assessing the financial capacity of the Donetsk region.

Key words: *potential, financial potential, investment potential, budgetary potential.*

Chorna O.*Conception of increase of efficiency of bank property asset forming*

In the article the theoretical-methodological approaches to near the increase of efficiency of management of the property asset of banks in the conditions of overcoming of consequences of system crisis and reformation of national economy of Ukraine are considered. For this purpose the conception of increase of efficiency of forming of property asset of a bank in the context of raising and achievement of strategic and tactical aims of bank is developed and grounded.

Key words: *capital of bank, capital of bank structure, property asset of bank, system and special tasks of forming of property asset of bank, mechanism of forming of property asset of bank, efficiency of management the property asset of bank, credit-investment possibilities of bank.*

Schwabiy K., Korotun V.*Tax benefits as a threat to financial security of Ukraine*

The article analyzes the domestic practice of one of the main tools of tax regulation using – tax benefits. Results of the analysis indicate the current system of preferential taxation of Ukraine as one of the major threats to the financial security of the state

Key words: *tax, taxation system, tax benefits, loss budget, financial security*

Yagmur K.*Consideration of charges on creation and functioning to Internetshop: problems of theory and practice*

The article investigates the formation of singularities in the financial and tax accounting cost information at the stage of creating an Internet store in the context of milestones and development tools, as well as the development of user models, the accumulation of costs for activities online store, depending on the source of their coverage.

Key words: *financial accounting, tax accounting, cost, Internet-shop, online commerce.*

Blizkiy R.*Pricing on vegetable products: features and problems*

In the article are explored to the feature of pricing on the products of vegetable-growing, the problems of forming of price are definite, directions of decision of these problems are found out.

Key words: *market of vegetable products, pricing, seasonality, price policy.*